

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales · Charity number 1182199

Details

Status Registered

Legal form CIO

Registered 2019-02-25

Register [View on the Charity Commission register](#)

Contact

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Cambridge
CB4 2LE

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Activities

Objects: 1. TO RELIEVE FINANCIAL HARDSHIP, SICKNESS AND DISTRESS AMONGST MEMBERS OF THE BRITISH COMMUNITY IN TURKEY AND, AT THE TRUSTEES' DISCRETION THE WIDER COMMUNITY IN TURKEY 2. THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF THE BRITISH COMMUNITY IN TURKEY IN ANY WAY THE TRUSTEES SEE FIT 3. ANY CHARITABLE PURPOSES FOR THE BENEFIT OF BRITISH COMMUNITY IN TURKEY AS THE TRUSTEES SEE FIT FROM TIME TO TIME

Activities: Supports British citizens in distress in Turkey, makes grants for British students at the British Institute of Archaeology in Ankara, aids relief projects under British auspices in Istanbul and the British Protestant cemetery in Istanbul.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People

Geography

- Turkey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£14,498	£8,484	-	-
2024-12-31	£14,124	£16,807	-	-
2023-12-31	£13,928	£15,603	-	-
2022-12-31	£13,869	£16,828	-	-
2021-12-31	£13,508	£13,152	-	-

Trustees

Name	Role	Appointed
Rev Jonathan Collis	Chair	2019-02-25
Hugh Charles Howard Dunn		2019-02-25
John Anthony Dovey		2021-10-11
Jonathan Anthony Rugman		2024-04-29
Martin John Fryer		2025-04-15
Patricia Anne Yale		2023-10-23
Patrick Mark Silvester Litton		2019-02-25
Tobias John Windheuse Duthie		2024-07-22

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales - Charity number 1182199

Accounts

British Community Council of Istanbul

Charity Registration Number 1182199

Annual Report and Accounts for the year ended 31st December 2025

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Reference and Administrative Details

Charity Name	British Community Council of Istanbul (BCCI)
Charity registration Number	1182199
Registered & Principal Office	279 Campkin Road Cambridge CB4 2LE
Trustees	The Rev'd Jonathan Collis, Chairman (appointed 14 July 2025) Mr John Dovey , Secretary (appointed 14 July 2025) Mr Patrick Litton, FCA, Treasurer (until 12 Jan 2026) Mr Toby Duthie, Treasurer (from 12 January 2026) Mr Charles Dunn (resigned as Chairman on 14 July 2025) Mr Martin Fryer (appointed 15 April 2025) Mr Jonathan Rugman Mr Michael Talbot Ms Pat Yale

Trustees' Report

Structure, Governance and Management Governing document.

The Charity is a Charitable Incorporated Organisation, based on the model constitution provided by the Charity Commission for such vehicles.

Organisation structure

The Charity has 9 trustees (maximum permitted: 9) based primarily in the UK or Turkey who are actively involved in the distribution of funds, the management of the Charity and ensuring that the Charity meets the requirements of a registered charity as defined by the UK's Charity Commission.

Objects and Activities

The Objects of the Charity are set out in its constitution, as amended, on 2nd December 2019, namely:

1. to relieve financial hardship, sickness, and distress amongst members of the British Community in Turkey and, at the Trustees' discretion, the wider community in Turkey;
2. the advancement of education for the benefit of the British Community in Turkey in any way the Trustees see fit; and
3. any charitable purposes for the benefit of British Community in Turkey as the trustees see fit from time to time.

Volunteers

All the trustees of the Charity are unpaid volunteers.

Achievement and Performance

The Charity continues to endeavour to relieve financial hardship, sickness, and poor health amongst British people resident in Turkey and support educational needs by way of overseas aid and providing human resources.

Financial Review

During the year, the Charity received two sources of income: small amounts of interest on the current account and the majority from dividends and interest on our investments with the CCLA (in total, £14,498 (2024: £14,124). The Charity suffered (2024: benefited) from unrealized losses on investments of £24,813 (2024: gain of £11,451).

The charity was pleased to continue to support a travel scholarship programme through the University of Greenwich which enables students, particularly those of disadvantaged backgrounds, to travel to Turkey to enrich their studies.

We have also continued to support the Anglican Chaplaincies in Istanbul and Izmir with their associated Refugee Project and building restorations.

The BCCI supports the annual costs of maintaining the Protestant Cemetery in Istanbul along with four other nations. Last year, we paid the German Consulate £815 (the management rotates among the five original founder nations). However, we accrued our 2023 contribution (US\$1,000 - £800 at the time) which was not requested. No request for funds was received in 2025. We have not accrued any cost as it is uncertain how or when any funds will be requested.

Reserves Policy

The Charity maintains sufficient unrestricted funds to service the ongoing requirements of the Charity for at least the following twelve months.

Public benefit Statement

The Trustees confirm that they have referred to the Charities Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities and are satisfied that they fully meet it.

As expressed in the public benefit framework for Charities as below, being a 'charity' implies an institution which is subject to the control of the High Court in England & Wales and is established for charitable purposes only.

There are defined requirements, both negative and affirmative, for an activity to be considered a public benefit. Listed below are the requirements, noting the use of the legal imperative 'must,' and not merely the best practice encourager 'should.'

The charity must be actively well run, for public benefit, and the activities reported upon publicly.

Benefit is required to:

- be identifiable
- be capable of being proved by evidence where necessary
- be not based on personal views
- affect the public in general, or a sufficient section of it
- ensure that any detriment or harm that results from the purpose does not outweigh the benefit
- not give rise to more than incidental personal benefit

The BCCI Trustees confirm that we have undertaken our review in the light of the public benefit guides when making our decisions to which they are relevant.

Public benefit: the public benefit requirement (PB1) Public benefit: running a charity (PB2)

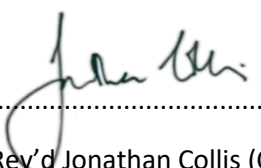
Public benefit: reporting (PB3)

Ongoing and Future Activities

To continue to:

- 1) provide relief for eligible individuals, generally with British connections, who have fallen on hard times and between state systems.
- 2) Ad hoc support for social schemes in line with our charitable Objects.

Approved by the board on XX January 2026 and signed on their behalf by:



.....

The Rev'd Jonathan Collis (Chairman)

Date: 12th January 2026

British Community Council of Istanbul
Annual Accounts for the year ended 31st December
Statement of Income & Expenditure

		Total Funds (Unrestricted) 2025 £	Total Funds (Unrestricted) 2024 £
Incoming resources			
Incoming resources from generated funds			
Investment income	1	14,498	14,124
Total incoming resources		14,498	14,124
Resources expended			
Charitable activities	2	7,296	15,550
Governance costs	3	1,188	1,257
Total resources expended		8,484	16,807
Surplus/ (Deficit) on income and expenditure		6,013	(2,684)
Reconciliation of funds			
Total funds brought forward	6	515,312	506,544
Net movements in funds	6	6,013	(2,684)
(Losses)/ Gains on Investments	6	(24,813)	11,451
Total funds carried forward		496,512	515,312
		Total Funds (Unrestricted) 2025 £	Total Funds (Unrestricted) 2024 £
Balance sheet			
Fixed Assets			
Investments	4	493,554	518,367
Current assets			
Cash at Bank	5	2,958	7,564
Creditors	7	0	(10,619)
Net Current Assets		2,958	(3,055)
Total Net Assets		496,512	515,312

Notes to the Accounts

Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis, under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

British Community Council of Istanbul
Annual Accounts for the year ended 31st December

Notes to the Accounts

Note 1

Investment Income

Dividends from COIF Charities Investment Fund - Income Units

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2025	2024
£	£
14,498	14,124

Note 2

Charitable Activities

Grants

Annual Ferikoy FCO Contribution

Istanbul Chaplaincy

St Helena's Chapel

Levantine Heritage Foundation

Izmir Chaplaincy

Event costs

Scholarships

Greenwich University Travel Scholarship

Release of prior years accruals

Bank Charges

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2025	2024
£	£
-	15
1,000	6,275
-	1,200
-	3,000
6,000	-
1,855	-
-	5,000
(1,619)	-
60	60
7,296	15,550

During Covid and its aftermath, the trustees moved to accruals accounting so as not to lose track of commitments made. However, now that the charity's income is sufficient for its general needs and the commitment made in past are unlikely to be called upon, the trustees have decided to release the unused provisions so that income and expenses are more closely aligned. Nevertheless, as required, accruals will continue to be made.

Note 3

Governance Costs

Trustee Expenses

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2025	2024
£	£
1,188	1,257
1,188	1,257

These expenses were incurred by the charity in pursuit of good governance in line with Charity Commission requirements

Note 4

COIF Charities Investment Fund - Income Units

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2025	2024
493,554	518,367

The aim of the Income fund is to invest ethically in a range of investments to achieve a yield of approximately 3% plus some capital growth

Note 5

Current Assets

CAF Cash

COIF Charities Deposit Fund

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2025	2024
£	£
2,958	2,958
0	0
2,958	2,958

The COIF Charities Deposit Fund is still shown as it contains £0.06.

British Community Council of Istanbul

British Community Council of Istanbul Annual Accounts for the year ended 31st December

	Total Funds (Unrestricted)	Total Funds (Unrestricted)
	2025	2024
	£	£
Notes to the Accounts		
Note 6		
Movements in Funds		
The Trustees have decided that it would be clearer to show the General Reserves, available for the charitable objectives of the charity separately from the valuation gains and losses on the COIF Charities Investment fund.		
General Reserve		
Opening General Reserves	392,257	394,941
Surplus/ (Deficit) for the year	6,013	(2,684)
Closing General Reserves	398,271	392,257
Revaluation Reserve		
Opening Valuation Reserve		
Opening balance	123,055	111,603
Gains/ (Losses) in value of investments	(24,813)	11,451
Closing Valuation Reserve	98,241	123,055
This represents changes in market value of the COIF Charities Investment Fund - Income Units		
Total funds brought forward	515,312	506,544
Net movements in funds	6,013	(2,684)
Gains/Losses on Investments	(24,813)	11,451
Total funds carried forward	496,512	515,312

Note 7

Owing to Covid and its attendant lockdowns, a number of the charity's commitments were deferred, because projects could not go ahead or bills were not presented for over a year. However, these commitments have not been drawn down by the relevant recipients and so the provisions have been unwound so that cash income and expenses are more closely aligned. This treatment is less confusing for the trustees generally. However, accruals will continue to be made if required.

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales - Charity number 1182199

Accounts

British Community Council of Istanbul

Charity Registration Number 1182199

Annual Report and Accounts for the year ended 31st December 2024

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Reference and Administrative Details

Charity Name	British Community Council of Istanbul (BCCI)
Charity registration Number	1182199
Registered & Principal Office	279 Campkin Road Cambridge CB4 2LE
Trustees	Mr Charles Dunn, Chairman The Rev'd Jonathan Collis, Secretary Mr Patrick Litton, FCA, Treasurer Mr John Dovey Mr Toby Duthie – appointed 22 nd July 2024 Mr Alec Marsh Mr Jonathan Rugman – appointed 29 th April 2024 Mrs Victoria Short – retired 20th January 2024 Mr Michael Talbot Mr Michael Whitehead – retired 22 nd January 2024 Ms Pat Yale

Trustees' Report

Structure, Governance and Management Governing document.

The Charity is a Charitable Incorporated Organisation, based on the model constitution provided by the Charity Commission for such vehicles.

Organisation structure

The Charity has 9 trustees (maximum permitted: 9) based primarily in the UK or Turkey who are actively involved in the distribution of funds, the management of the Charity and ensuring that the Charity meets the requirements of a registered charity as defined by the UK's Charity Commission.

Objects and Activities

The Objects of the Charity are set out in its constitution, as amended, on 2nd December 2019, namely:

1. to relieve financial hardship, sickness, and distress amongst members of the British Community in Turkey and, at the Trustees' discretion, the wider community in Turkey;
2. the advancement of education for the benefit of the British Community in Turkey in any way the Trustees see fit; and
3. any charitable purposes for the benefit of British Community in Turkey as the trustees see fit from time to time.

Volunteers

All the trustees of the Charity are unpaid volunteers.

Achievement and Performance

The Charity continues to endeavour to relieve financial hardship, sickness, and poor health amongst British people resident in Turkey and support educational needs by way of overseas aid and providing human resources.

Financial Review

During the year, the Charity received two sources of income: small amounts of interest on the current account and the majority from dividends and interest on our investments with the CCLA (in total, £14,124 (2023 £13,928). The Charity also benefited from unrealized gains on investments of £11,451 (2023: £43,315).

The charity was pleased to continue to support a travel scholarship programme through the University of Greenwich which enables students, particularly those of disadvantaged backgrounds, to travel to Turkey to enrich their studies.

We have also continued to support the Anglican Chaplaincy in Istanbul with its associated Refugee Project. We also supported the St Helena Chapel, which is structurally part of the British Consulate General in Istanbul.

We were pleased to be able to support an event held at the Consulate General at which Bettany Hughes spoke to many invited guests from the British and wider Turkish Community which also served to make our activities more widely known there.

The BCCI supports the annual costs of maintaining the Protestant Cemetery in Istanbul along with four other nations. This year, we paid the German Consulate (the management rotates among the five original founder nations) £815. However, we accrued our 2023 contribution (US\$1,0000) which was not requested. This accrual was released against the cash payment. In 2022 we paid out £850.

Reserves Policy

The Charity maintains sufficient unrestricted funds to service the ongoing requirements of the Charity for at least the following twelve months.

Public benefit Statement

The Trustees confirm that they have referred to the Charities Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities and are satisfied that they fully meet it.

As expressed in the public benefit framework for Charities as below, being a 'charity' implies an institution which is subject to the control of the High Court in England & Wales and is established for charitable purposes only.

There are defined requirements, both negative and affirmative, for an activity to be considered a public benefit. Listed below are the requirements, noting the use of the legal imperative 'must,' and not merely the best practice encourager 'should.'

The charity must be actively well run, for public benefit, and the activities reported upon publicly.

Benefit is required to:

- be identifiable
- be capable of being proved by evidence where necessary
- be not based on personal views
- affect the public in general, or a sufficient section of it
- ensure that any detriment or harm that results from the purpose does not outweigh the benefit
- not give rise to more than incidental personal benefit

The BCCI Trustees confirm that we have undertaken our review in the light of the public benefit guides when making our decisions to which they are relevant.

Public benefit: the public benefit requirement (PB1) Public benefit: running a charity (PB2)

Public benefit: reporting (PB3)

Ongoing and Future Activities

To continue to:

- 1) provide relief for eligible individuals, generally with British connections, who have fallen on hard times and between state systems.
- 2) Ad hoc support for social schemes in line with our charitable Objects.

Approved by the board on XX January 2025 and signed on their behalf by:



.....
Mr H C Dunn (Chairman)

Date: 13th January 2025

British Community Council
Annual Accounts for the year ended 31st December
Statement of Income & Expenditure

		Total Funds (Unrestricted) 2024 £	Total Funds (Unrestricted) 2023 £
Incoming resources			
Incoming resources from generated funds			
Investment income	1	14,124	13,928
Total incoming resources		14,124	13,928
Resources expended			
Charitable activities	2	15,550	15,090
Governance costs	3	1,257	513
Total resources expended		16,807	15,603
(Deficit)/ Surplus on income and expenditure		(2,684)	(1,675)
Reconciliation of funds			
Total funds brought forward	6	506,544	464,905
Net movements in funds	6	(2,684)	(1,675)
Gains/(Losses) on Investments	6	11,451	43,315
Total funds carried forward		515,312	506,544
		Total Funds (Unrestricted) 2024 £	Total Funds (Unrestricted) 2023 £
Balance sheet			
Fixed Assets			
Investments	4	518,367	506,916
Current assets			
Cash at Bank	5	7,564	6,047
Creditors	7	(10,619)	(6,419)
Net Current Assets		(3,055)	(372)
Total Net Assets		515,312	506,544

Notes to the Accounts

Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis, under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**British Community Council
Annual Accounts for the year ended 31st December**

Notes to the Accounts

Note 1

Investment Income

Dividends from COIF Charities Investment Fund - Income Units

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

14,124	13,928
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Note 2

Charitable Activities

Grants

Annual Ferikoy FCO Contribution

Istanbul Chaplaincy

St Helena's Chapel

Levantine Heritage Foundation

Izmir Chaplaincy

Refugee Project

Scholarships

Greenwich University Travel Scholarship

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

15	800
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6,275	2,000
-------	-------

1,200	3,000
-------	-------

3,000	-
-------	---

-	3,350
---	-------

-	3,880
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5,000	2,000
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Bank Charges

60	60
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15,550	15,090
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Note 3

Governance Costs

Trustee Expenses

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

1,257	513
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1,257	513
-------	-----

These expenses were incurred by the charity in pursuit of good governance in line with Charity Commission requirements

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023

Note 4

COIF Charities Investment Fund - Income Units

506,916	506,916
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The aim of the Income fund is to invest ethically in a range of investments to achieve a yield of approximately 3% plus some capital growth

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

Note 5

Current Assets

CAF Cash

COIF Charities Deposit Fund

6,047	6,047
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0	0
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6,047	6,047
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The COIF Charities Deposit Fund is still shown as it contains £0.06.

British Community Council of Istanbul

British Community Council
Annual Accounts for the year ended 31st December

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

Notes to the Accounts

Note 6

Movements in Funds

The Trustees have decided that it would be clearer to show the General Reserves, available for the charitable objectives of charity separately from the valuation gains and losses on the COIF Charities Investment fund.

General Reserve

Opening General Reserves	394,941	396,616
Surplus/ (Deficit) for the year	(2,684)	(1,675)
Closing General Reserves	<u>392,257</u>	<u>394,941</u>

Revaluation Reserve

Opening Valuation Reserve		
Opening balance	111,603	68,289
Gains/ (Losses) in value of investments	<u>11,451</u>	<u>43,315</u>
Closing Valuation Reserve	<u>123,055</u>	<u>111,603</u>

This represents changes in market value of the COIF Charities Investment Fund - Income Units

Total funds brought forward	506,544	464,905
Net movements in funds	(2,684)	(1,675)
Gains/Losses on Investments	<u>11,451</u>	<u>43,315</u>
Total funds carried forward	<u>515,312</u>	<u>506,544</u>

Note 7

Owing to Covid and its attendant lockdowns, a number of the charity's commitments were deferred, because projects could not go ahead or bills were not presented for over a year. In order to reflect these unpaid commitments, the Trustees decided in 2021 to move to an accruals basis.

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales - Charity number 1182199

Accounts

British Community Council of Istanbul

Charity Registration Number 1182199

Annual Report and Accounts for the year ended 31st December 2023

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Reference and Administrative Details

Charity Name	British Community Council of Istanbul (BCCI)
Charity registration Number	1182199
Registered & Principal Office	279 Campkin Road Cambridge CB4 2LE
Trustees	Mr Charles Dunn, Chairman – re-elected 9 th January 2023 The Rev'd Jonathan Collis, Secretary – re-elected 9 th January 2023 Mr Patrick Litton, FCA, Treasurer – re-elected 9 th January 2023 Mr John Dovey Mr Alec Marsh Mrs Victoria Short Mr Michael Talbot Mr Michael Whitehead Ms Pat Yale - appointed 23 rd October 2023

Trustees' Report

Structure, Governance and Management Governing document

The Charity is a Charitable Incorporated Organisation, based on the model constitution provided by the Charity Commission for such vehicles.

Organisation structure

The Charity has 9 trustees (maximum permitted: 9) based primarily in the UK or Turkey who are actively involved in the distribution of funds, the management of the Charity and ensuring that the Charity meets the requirements of a registered charity as defined by the UK's Charity Commission.

Objects and Activities

The Objects of the Charity are set out in its constitution, as amended, on 2nd December 2019, namely:

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3. any charitable purposes for the benefit of British Community in Turkey as the trustees see fit from time to time.

Volunteers

All the trustees of the Charity are unpaid volunteers.

Achievement and Performance

The Charity continues to endeavour to relieve financial hardship, sickness, and poor health amongst British people resident in Turkey and support educational needs by way of overseas aid and providing human resources.

Financial Review

During the year the Charity received two items of income: small amounts of interest on the current account and the majority from dividends and interest on our investments with the CCLA (in total, £13,928 (2022 £13,869). The Charity also benefited from unrealized gains on investments of £43,315 (2022: Loss of £60,986)

The charity was pleased to continue to support the BIAA scholarship travel grant programme this year and supported one successful applicant. We also continue to support a travel scholarship programme through the University of Greenwich which enables students, particularly those of disadvantaged backgrounds, to travel to Turkey to enrich their studies.

We have also continued to support the Anglican Chaplaincy in Istanbul with its associated Refugee Project. In 2023, we extended financial support to the Anglican Chaplaincy in Izmir, assisting it in staging a Coronation Party as well as contributing to the repair of their boiler. In December, we were approached to help in the appeal to restore the St Helena Chapel Roof, which is structurally part of the British Consulate General in Istanbul.

The BCCI supports the annual costs of maintaining the Protestant Cemetery in Istanbul along with four other nations. This year, we have not yet received a request for funds, as the responsibility has fallen to another legation. We have, however, accrued US\$1,000 for 2023 (2022: Paid £850).

Reserves Policy

The Charity maintains sufficient unrestricted funds to service the ongoing requirements of the Charity for at least the following twelve months.

Public benefit Statement

The Trustees confirm that they have referred to the Charities Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities and are satisfied that they fully meet it.

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- be not based on personal views
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- ensure that any detriment or harm that results from the purpose does not outweigh the benefit
- not give rise to more than incidental personal benefit

The BCCI Trustees confirm that we have undertaken our review in the light of the public benefit guides when making our decisions to which they are relevant.

Public benefit: the public benefit requirement (PB1) Public benefit: running a charity (PB2)

Public benefit: reporting (PB3)

Ongoing and Future Activities

To continue to:

- 1) provide relief for eligible individuals, generally with British connections, who have fallen on hard times and between state systems.
- 2) Ad hoc support for social schemes in line with our charitable Objects.

Approved by the board on 22nd January 2024 and signed on their behalf by:



.....
Mr H C Dunn (Chairman)

British Community Council
Annual Accounts for the year ended 31st December
Statement of Income & Expenditure

		Total Funds (Unrestricted) 2023 £	Total Funds (Unrestricted) 2022 £
Incoming resources			
Incoming resources from generated funds			
Investment income	1	13,928	13,869
Total incoming resources		13,928	13,869
Resources expended			
Charitable activities	2	(15,090)	(16,262)
Governance costs	3	(513)	(566)
Total resources expended		(15,603)	(16,828)
(Deficit)/ Surplus on income and expenditure		(1,675)	(2,959)
Reconciliation of funds			
Total funds brought forward	6	464,906	528,851
Net movements in funds	6	(1,675)	(2,959)
Gains/(Losses) on Investments	6	43,315	(60,986)
Total funds carried forward		506,546	464,906
		Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2022 £
Balance sheet			
Fixed Assets			
Investments	4	506,916	463,602
Current assets			
Cash at bank and in hand	5	6,047	6,149
Debtors	5	-	170
Creditors	7	(6,417)	(5,015)
Net Current Assets		(370)	1,304
Total Net Assets		506,546	464,906

Notes to the Accounts

Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis, under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**British Community Council
Annual Accounts for the year ended 31st December**

Notes to the Accounts

Note 1

Investment income

Dividends from COIF Charities Investment Fund - Income Units

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022
£	£

13,928	13,869
--------	--------

Note 2

Charitable Activities

Grants

Annual Ferikoy Contribution on behalf of FCO

BIAA re Ferikoy Digitisation Project

Istanbul Chaplaincy

Izmir Chaplaincy

Refugee Project

St Helena's Chapel Roof

Scholarships

Scholarship - BIAA

Scholarship - Greenwich University

Bank Charge

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022
£	£

(800) (850)

- (4,327)

(2,000) -

(3,350) -

(3,880) (6,000)

(3,000) -

- (2,000)

(2,000) (3,000)

(60) (85)

(15,090) (16,262)

Note 3

Governance Costs

Trustee Exp

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022
£	£

(513) (566)

(513) (566)

These expenses were incurred by the charity in pursuit of good governance in line with Charity Commission requirements

Note 4

COIF Charities Investment Fund - Income Units

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022

506,916 463,602

The aim of the Income fund is to invest ethically in a range of investments to achieve a yield of approximately 3% plus some capital growth

Note 5

Current Assets

CAF Cash

COIF Charities Deposit Fund

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022
£	£

6,047 6,149

0 0

6,047 6,149

The COIF Charities Deposit Fund is still shown as it contains £0.06.

British Community Council of Istanbul

**British Community Council
Annual Accounts for the year ended 31st December**

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2023	2022
£	£

Notes to the Accounts

Note 6

Movements in Funds

The Trustees have decided that it would be clearer to show the General Reserves, available for the charitable objectives of charity separately from the valuation gains and losses on the COIF Charities Investment fund.

General Reserve

Opening General Reserves	396,617	399,576
Surplus/ (Deficit) for the year	<u>(1,675)</u>	<u>(2,959)</u>
Closing General Reserves	<u>394,942</u>	<u>396,617</u>

Revaluation Reserve

Opening Valuation Reserve		
Opening balance adjustment (see Note 7)	68,289	129,275
Gains/ (Losses) in value of investments	<u>43,315</u>	<u>(60,986)</u>
Closing Valuation Reserve	<u>111,604</u>	<u>68,289</u>

This represents changes in market value of the COIF Charities Investment Fund - Income Units

Total funds brought forward	464,906	528,851
Net movements in funds	<u>(1,675)</u>	<u>(2,959)</u>
Gains/Losses on Investments	<u>43,315</u>	<u>(60,986)</u>
Total funds carried forward	<u>506,546</u>	<u>464,906</u>

Note 7

Owing to Covid and its attendant lockdowns, a number of the charity's commitments were deferred, because projects could not go ahead or bills were not presented for over a year. In order to reflect these unpaid commitments, the Trustees decided in 2021 to move to an accruals basis.

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales - Charity number 1182199

Accounts

British Community Council of Istanbul

Charity Registration Number 1182199

Annual Report and Accounts for the year ended 31st December 2022

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Reference and Administrative Details

Charity Name	British Community Council of Istanbul (BCCI)
Charity registration Number	1182199
Registered & Principal Office	279 Campkin Road Cambridge CB4 2LE
Trustees	Mr Charles Dunn, Chairman The Rev'd Jonathan Collis, Secretary Mr Patrick Litton, FCA, Treasurer Mr John Dovey Mr Alec Marsh Mrs Victoria Short Mr Michael Talbot Mr Michael Whitehead

Trustees' Report

Structure, Governance and Management Governing document

The Charity is a Charitable Incorporated Organisation, using the model provided by the Charity Commission for such vehicles.

Organisation structure

The Charity has 8 trustees (maximum permitted: 9) based primarily in the UK or Turkey who are actively involved in the distribution of funds, the management of the Charity and ensuring that the Charity meets the requirements of a registered charity as defined by the UK's Charity Commission.

Objects and Activities

The Objects of the Charity are set out in its constitution, as amended, on 2nd December 2019, namely:

1. to relieve financial hardship, sickness, and distress amongst members of the British Community in Turkey and, at the Trustees' discretion, the wider community in Turkey;
2. the advancement of education for the benefit of the British Community in Turkey in any way the Trustees see fit; and
3. any charitable purposes for the benefit of British Community in Turkey as the trustees see fit from time to time.

Volunteers

All the trustees of the Charity are unpaid volunteers.

Achievement and Performance

The Charity continues to endeavour to relieve financial hardship, sickness, and poor health amongst British people resident in Turkey and support educational needs by way of overseas aid and providing human resources.

Financial Review

During the year the Charity received two items of income: small amounts of interest on the current account and the majority from dividends interest on our investments with the CCLA (in total, £13,868 (2021: £13,508)). The Charity also suffered from unrealized losses on investments of £60,986 (2021: Gains of £65,420).

The BIAA resumed its scholarship travel grant programme this year after two years in abeyance and was pleased to support one successful applicant. We also began supporting a travel scholarship programme through the University of Greenwich which enables students, particularly those of disadvantaged backgrounds, to travel to Turkey to enrich their studies. We were delighted to have supported three students this year.

We have also continued to support the Anglican Chaplaincy in Istanbul with its associated Refugee Project. Its income was drastically reduced in 2021 because of the closure of places of worship in Turkey and is slowly beginning to recover its position.

The BCCI supports the annual costs of maintaining the Protestant Cemetery in Istanbul along with four other nations. This year, we paid one year's contribution £850 (2021: £715) in December 2022.

Reserves Policy

The Charity maintains sufficient unrestricted funds to service the ongoing requirements of the Charity for at least the following twelve months.

Public benefit Statement

The Trustees confirm that they have referred to the Charities Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities and are satisfied that they fully meet it.

As expressed in the public benefit framework for Charities as below, being a 'charity' implies an institution which is subject to the control of the High Court in England & Wales and is established for charitable purposes only.

There are defined requirements, both negative and affirmative, for an activity to be considered a public benefit. Listed below are the requirements, noting the use of the legal imperative 'must', and not merely the best practice encourager 'should'.

The charity must be actively well run, for public benefit, and the activities reported upon publicly. Benefit is required to:

- be identifiable
- be capable of being proved by evidence where necessary
- be not based on personal views
- affect the public in general, or a sufficient section of it
- ensure that any detriment or harm that results from the purpose does not outweigh the benefit
- not give rise to more than incidental personal benefit
- define its beneficiaries by where they live
- define its beneficiaries by a charitable need
- define its beneficiaries by a 'protected characteristic'

The BCCI Trustees confirm that we have undertaken our review in the light of the public benefit guides when making our decisions to which they are relevant.

Public benefit: the public benefit requirement (PB1) Public benefit: running a charity (PB2)


Public benefit: reporting (PB3)

Ongoing and Future Activities

To continue to:

- 1) provide relief for eligible individuals, generally with British connections, who have fallen on hard times and between state systems.
- 2) Ad hoc support for social schemes in line with our charitable Objects.

Approved by the board on 9th January 2023 and signed on their behalf by:


.....

Mr H C Dunn (Chairman)

British Community Council
Annual Accounts for the year ended 31st December
Statement of Income & Expenditure

		Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Incoming resources			
Incoming resources from generated funds			
Investment income	1	<u>13,869</u>	<u>13,508</u>
Total incoming resources		13,869	13,508
Resources expended			
Charitable activities	2	<u>(16,262)</u>	<u>(12,814)</u>
Governance costs	3	<u>(566)</u>	<u>(338)</u>
Total resources expended		<u>(16,828)</u>	<u>(13,152)</u>
(Deficit)/ Surplus on income and expenditure		<u>(2,959)</u>	<u>356</u>
Reconciliation of funds			
Total funds brought forward	6	528,851	465,789
Opening balance adjustment	7	-	<u>(2,715)</u>
Net movements in funds	6	<u>(2,959)</u>	356
Gains/(Losses) on Investments	6	<u>(60,986)</u>	<u>65,420</u>
Total funds carried forward		<u>464,906</u>	<u>528,851</u>
		Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Balance sheet			
Fixed Assets			
Investments	4	463,602	524,588
Current assets			
Cash at bank and in hand	5	6,149	8,263
Debtors	5	170	-
Creditors	7	<u>(5,015)</u>	<u>(4,000)</u>
Net Current Assets		<u>1,304</u>	<u>4,263</u>
Total Net Assets		<u>464,906</u>	<u>528,851</u>

Notes to the Accounts

Accounting policies

Basis of preparation

The financial statements have been prepared on an accruals basis, under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**British Community Council
Annual Accounts for the year ended 31st December**

Notes to the Accounts

	Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Note 1		
Investment income		
Dividends from COIF Charities Investment Fund - Income Units	<u>13,869</u>	<u>13,508</u>

	Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Note 2		
Charitable Activities		
Refugee Project	-	(5,000)
Grant - Istanbul Chaplaincy	(6,000)	(5,000)
Grant - BIAA Ferikoy Digitisation Project	(4,327)	-
Grant - Ferikoy Cemetery	(850)	(714)
Scholarship - BIAA	(2,000)	(2,000)
Scholarship - Greenwich University	(3,000)	-
Bank Charge	(85)	(100)
	<u>(16,262)</u>	<u>(12,814)</u>

If the prior year had been restated, £,2,714 would have been added to 2020's expenses (Scholarship & Cemetery contribution) These form the opening reserves adjustment.

	Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Note 3		
Governance Costs		
Trustee Exp	(566)	(338)
	<u>(566)</u>	<u>(338)</u>

These expenses were incurred by the charity in pursuit of good governance in line with Charity Commission requirements

	Total Funds (Unrestricted) 2022	Total Funds (Unrestricted) 2021
Note 4		
COIF Charities Investment Fund - Income Units	<u>463,602</u>	<u>524,588</u>

The aim of the Income fund is to invest ethically in a range of investments to achieve a yield of approximately 3% plus some capital growth

	Total Funds (Unrestricted) 2022 £	Total Funds (Unrestricted) 2021 £
Note 5		
Current Assets		
CAF Cash	6,149	8,089
COIF Charities Deposit Fund	0	0
TransferWise	-	174
	<u>6,149</u>	<u>8,263</u>

Owing to a delay in the Know Your Client procedures for Transferwise, the balance on this account is temporarily frozen. As a result, it has been reclassified to Debtors as it is no longer available as cash to the charity.

The COIF Charities Deposit Fund is still shown as it contains £0.06.

British Community Council of Istanbul

British Community Council Annual Accounts for the year ended 31st December

Total Funds (Unrestricted)	Total Funds (Unrestricted)
2022	2021
£	£

Notes to the Accounts

Note 6

Movements in Funds

The Trustees have decided that it would be clearer to show the General Reserves, available for the charitable objectives of charity separately from the valuation gains and losses on the COIF Charities Investment fund.

General Reserve

Opening General Reserves	399,576	401,935
Opening balance adjustment (see Note 7)	-	(2,715)
Surplus/ (Deficit) for the year	<u>(2,959)</u>	<u>356</u>
Closing General Reserves	<u>396,617</u>	<u>399,576</u>

Revaluation Reserve

Opening Valuation Reserve		
Opening balance adjustment (see Note 7)	129,275	63,854
Gains/ (Losses) in value of investments	<u>(60,986)</u>	<u>65,420</u>
Closing Valuation Reserve	<u>68,289</u>	<u>129,275</u>

This represents changes in market value of the COIF Charities Investment Fund - Income Units

Total funds brought forward	528,851	465,789
Opening balance adjustment	-	(2,715)
Net movements in funds	(2,959)	356
Gains/Losses on Investments	<u>(60,986)</u>	<u>65,420</u>
Total funds carried forward	<u>464,906</u>	<u>528,851</u>

Note 7

Owing to Covid and its attendant lockdowns, a number of the charity's commitments were deferred, because projects could not go ahead or bills were not presented for over a year. In order to reflect these unpaid commitments, the Trustees decided in 2021 to move to an accruals basis. As permitted for small entities an opening balance adjustment was made, which resulted in the recognition of a Creditor for £4,000 and an Opening Reserves adjustment of £2,715. Since then the accounts have been prepared on an accruals basis.

BRITISH COMMUNITY COUNCIL OF ISTANBUL

England & Wales - Charity number 1182199

Accounts

British Community Council of Istanbul

Charity Registration Number 1182199

Annual Report and Accounts for the year ended 31st December 2021

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Reference and Administrative Details

Charity Name British Community Council of Istanbul (BCCI)

Charity registration Number 1182199

Registered & Principal Office 279 Campkin Road
Cambridge
CB4 2LE

Trustees

Mr Charles Dunn, Chairman

The Rev'd Canon Jonathan Collis, Secretary

Mr Patrick Litton, FCA, Treasurer

Mr John Dovey (appointed 11th October 2021)

Mr Alec Marsh (appointed 11th October 2021)

Mr Alan Mellaart

Mrs Victoria Short

Mr Michael Talbot

Mr Michael Whitehead

Trustees' Report

Structure, Governance and Management Governing document

The Charity is a Charitable Incorporated Organisation, using the model provided by the Charity Commission for such vehicles.

Organisation structure

The Charity has 9 trustees (maximum permitted: 9) based primarily in the UK or Turkey who are actively involved in the distribution of funds, the management of the Charity and ensuring that the Charity meets the requirements of a registered charity as defined by the UK's Charity Commission.

Objects and Activities

The Objects of the Charity are set out in its constitution, as amended, on 2nd December 2019, namely:

1. to relieve financial hardship, sickness, and distress amongst members of the British Community in Turkey and, at the Trustees' discretion, the wider community in Turkey;
2. the advancement of education for the benefit of the British Community in Turkey in any way the Trustees see fit; and
3. any charitable purposes for the benefit of British Community in Turkey as the trustees see fit from time to time.

Volunteers

All the trustees of the Charity are unpaid volunteers.

Achievement and Performance

The Charity continues to endeavour to relieve financial hardship, sickness, and poor health amongst British people resident in Turkey and support educational needs by way of overseas aid and providing human resources.

Financial Review

During the year the Charity received two items of income: interest on savings amounting to £13,508 income from CCLA Income Investments. The Charity also benefited from unrealized gains on investments of £65,420 (2020: £27,718)

Owing to Covid-19, it was not possible to provide the student travel scholarships via the British Institute of Archaeology in Ankara, although it is the trustees' intention to resume this as soon as possible after Covid-19 restrictions permit. As a result of our long-term commitment to fund a further three years of the scholarship, the trustees have taken the decision to move to an accruals basis of accounting and accrue the expense of the scholarship for both last year and this. This is reflected in an opening adjustment to the reserves of £2,000 for last year which had been accounted for on a cash basis.

The BCCI also supports the annual costs of maintaining the Protestant Cemetery in Istanbul along with four other nations. This year, we paid two year's costs as no demand was made in 2020. This has also been included in the opening reserves adjustment (£715).

We have also continued to support a refugee project in Istanbul, as well as the Anglican Chaplaincy there, whose income has been reduced because of the closure of places of worship in Turkey.

Reserves Policy

The Charity maintains sufficient unrestricted funds to service the ongoing requirements of the Charity for at least the following twelve months.

Public benefit Statement

The Trustees confirm that they have referred to the Charities Commission's guidance on public benefit when reviewing the Charity's aims, objectives and activities and are satisfied that they fully meet it.

As expressed in the public benefit framework for Charities as below, being a 'charity' implies an institution which is subject to the control of the High Court in England & Wales and is established for charitable purposes only.

There are defined requirements, both negative and affirmative, for an activity to be considered a public benefit. Listed below are the requirements, noting the use of the legal imperative 'must', and not merely the best practice encourager 'should'.

The charity must be actively well run, for public benefit, and the activities reported upon publicly. Benefit is required to:

- be identifiable
- be capable of being proved by evidence where necessary
- be not based on personal views
- affect the public in general, or a sufficient section of it
- ensure that any detriment or harm that results from the purpose does not outweigh the benefit
- not give rise to more than incidental personal benefit
- define its beneficiaries by where they live
- define its beneficiaries by a charitable need
- define its beneficiaries by a 'protected characteristic'

The BCCI Trustees confirm that we have undertaken our review in the light of the public benefit guides when making our decisions to which they are relevant.

Public benefit: the public benefit requirement (PB1) Public benefit: running a charity (PB2)
Public benefit: reporting (PB3)

Ongoing and Future Activities

To continue to:

- 1) provide relief for eligible individuals, generally with British connections, who have fallen on hard times and between state systems.
- 2) Ad hoc support for social schemes in line with our charitable Objects.

Approved by the board on 10th January 2022 and signed on their behalf by:

.....

Mr H C Dunn (Chairman)

British Community Council
Annual Accounts for the year ended 31st December

Statement of Income & Expenditure

		Total Funds (Unrestricted)	Total Funds (Unrestricted)
		2021	2020
	Note	£	£
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	-	451
Investment income	2	13,508	13,244
Total incoming resources		<u>13,508</u>	<u>13,695</u>
Resources expended			
Charitable activities	3	(12,814)	(7,414)
Governance costs	4	(338)	(919)
Total resources expended		<u>(13,152)</u>	<u>(8,333)</u>
Net movements in funds		<u>356</u>	<u>5,362</u>
Reconciliation of funds			
Total funds brought forward		465,790	432,710
Opening balance adjustment	7	(2,715)	-
Net movements in funds		356	5,362
Gains/Losses on Investments		65,420	27,718
Total funds carried forward		<u><u>528,851</u></u>	<u><u>465,790</u></u>
		Total Funds (Unrestricted)	Total Funds (Unrestricted)
		2021	2020
		£	£
Balance sheet			
Fixed Assets			
Investments	5	524,588	459,167
Current assets			
Cash at bank and in hand	6	8,263	6,623
Creditors	7	(4,000)	-
Net Current Assets		<u>4,263</u>	<u>6,623</u>
Total Net Assets		<u><u>528,851</u></u>	<u><u>465,790</u></u>

Notes to the Accounts

Accounting policies

Basis of preparation

Owing to the delays on projects occasioned by Covid-19 and lockdowns, the charity has accumulated several unpaid commitments. It is envisaged that these will become payable when the situation improves. As a result, the Trustees has decided that the accruals basis of preparation better reflects the situation of the charity and have accordingly made the adjustments to the opening reserves for the cumulative impact of this basis in prior years.

The financial statements have been prepared on an accruals basis, under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Governance costs include the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

British Community Council of Istanbul

British Community Council Annual Accounts for the year ended 31st December

Notes to the Accounts	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 1		
Appeals and donations	-	451

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 2		
Investment income		
Dividends from CCLA Income Units	13,508	13,244

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 3		
Charitable Activities		
Pension	-	(673)
Refugee Project	(5,000)	(4,000)
Grant - Istanbul Chaplaincy	(5,000)	(1,250)
Grant - FCO repatriation	-	(945)
Grant - Headstone for former Consul	-	(485)
Grant - Ferikoy Cemetery	(714)	-
Grant - BIAA Scholarship	(2,000)	-
Bank Charge	(100)	(60)
	(12,814)	(7,414)

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 4		
Governance Costs		
Trustee Exp	(338)	(845)
Legal Fees	-	(74)
	(338)	(919)

These expenses were incurred by the charity in pursuit of good governance in line with Charity Commission

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 5		
COIF Charities Deposit Fund -Income Units	524,588	459,167

The aim of the Income fund is to invest ethically in a range of investments to achieve a yield of approximately 3% plus some capital growth

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Note 6		
Current Assets		
CAF Cash	8,089	6,515
COIF Charities Deposit Fund	0	0
TransferWise	174	108
	8,263	6,623

The COIF Charities Deposit Fund is still shown as it has £0.06 in it

Note 7
Owing to Covid, a number of the charity's commitments have been deferred, as either projects could not go ahead or bills not presented for over a year. In order to reflect these unpaid commitments, the Trustees have decided to move to an accruals basis

This has resulted in the recognition of a Creditor for £4,000 and an Opening Reserves adjustment of £2,715 which included the effect of two year's Ferikoy expenses being charged at once this year.