

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:

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Mr H C Dunn (Chairman)

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

		Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
	Note		
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	-	451
Investment income	2	13,508	13,244
Total incoming resources		13,508	13,695
Resources expended			
Charitable activities	3	(12,814)	(7,414)
Governance costs	4	(338)	(919)
Total resources expended		(13,152)	(8,333)
Net movements in funds		356	5,362
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		528,851	465,790

		Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 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		4,263	6,623
Total Net Assets		528,851	465,790

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 £
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Note 1

Appeals and donations	-	451
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	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
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Note 2

Investment income

Dividends from CCLA Income Units	13,508	13,244
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	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
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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)
	<u>(12,814)</u>	<u>(7,414)</u>

	Total Funds (Unrestricted) 2021 £	Total Funds (Unrestricted) 2020 £
Trustee Exp	(338)	(845)
Legal Fees	-	(74)
	<u>(338)</u>	<u>(919)</u>

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 £
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Note 5

COIF Charities Deposit Fund -Income Units	524,588	459,167
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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) 2021 £	Total Funds (Unrestricted) 2020 £
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Note 6

Current Assets

CAF Cash	8,089	6,515
COIF Charities Deposit Fund	0	0
TransferWise	174	108
	<u>8,263</u>	<u>6,623</u>

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.