

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 £
	Note		
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

15	800
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Istanbul Chaplaincy

6,275	2,000
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St Helena's Chapel

1,200	3,000
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Levantine Heritage Foundation

3,000	-
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Izmir Chaplaincy

-	3,350
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Refugee Project

-	3,880
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Scholarships

Greenwich University Travel Scholarship

5,000	2,000
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Bank Charges

60	60
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15,550	15,090
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Total Funds (Unrestricted)	Total Funds (Unrestricted)
2024	2023
£	£

1,257	513
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1,257	513
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Note 3

Governance Costs

Trustee Expenses

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

6,047	6,047
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COIF Charities Deposit Fund

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.

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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.