

# British Community Council of Istanbul

*Charity Registration Number 1182199*

Annual Report and Accounts for the year ended 31<sup>st</sup> December 2025

## Table of Contents

Reference and Administrative Details .....	3
Trustees' Report.....	4
Structure, Governance and Management Governing document .....	4
Organisation structure .....	4
Objects and Activities.....	4
Volunteers.....	4
Achievement and Performance .....	4
Financial Review.....	4
Reserves Policy.....	5
Public benefit Statement .....	5
Ongoing and Future Activities.....	5
Notes to the Accounts .....	7

## Reference and Administrative Details

<b>Charity Name</b>	British Community Council of Istanbul (BCCI)
<b>Charity registration Number</b>	1182199
<b>Registered &amp; Principal Office</b>	279 Campkin Road Cambridge CB4 2LE
<b>Trustees</b>	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 2<sup>nd</sup> 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)

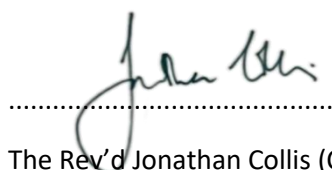
Public benefit: reporting (PB3)

## 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: 12<sup>th</sup> January 2026

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

		Total Funds (Unrestricted) <b>2025</b> £	Total Funds (Unrestricted) <b>2024</b> £
	Note		
<b>Incoming resources</b>			
Incoming resources from generated funds			
Investment income	1	14,498	14,124
Total incoming resources		14,498	14,124
<b>Resources expended</b>			
Charitable activities	2	7,296	15,550
Governance costs	3	1,188	1,257
Total resources expended		8,484	16,807
<b>Surplus/ (Deficit) on income and expenditure</b>		6,013	(2,684)
<b>Reconciliation of funds</b>			
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
<b>Total funds carried forward</b>		496,512	515,312
		Total Funds (Unrestricted) <b>2025</b> £	Total Funds (Unrestricted) <b>2024</b> £
<b>Balance sheet</b>			
<b>Fixed Assets</b>			
Investments	4	493,554	518,367
<b>Current assets</b>			
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

#### 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.