
HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

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HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

REGISTERED CHARITY NUMBER: 1186274

Website: acote.org.uk · **Email:** info@acote.org.uk · **Address:** Westminster Road, Hanwell, London W7 3TU, United Kingdom



Trustees report for the Charity No. 1186274
Holy Apostolic Catholic Assyrian Church of the East

Activities

The objects of the CIO are, for the public benefit, to advance the Christian faith in the tradition of the Holy Apostolic Catholic Assyrian Church of the East in the United Kingdom, primarily but not exclusively through the provision of a place or places of worship, the administration of the sacraments, rites, and ceremonies of the Church according to its usage and forms.

Trustees

Trustees during the year and since year end were:

Name	Role	Date
Bishop Awraham Youkhanis	Chair	App. 05 November 2019
Jonah David Michael	Trustee/Sec	App. 15 August 2021
Aoner Yonan	Trustee	App. 21 December 2021
Shamiran Lowes	Trustee	Resigned 29 December 2021
John Youna	Trustee	Resigned 28 December 2021
Dr. Jalil Yousif	Trustee	Resigned 13 December 2021
Paul Darmoo	Trustee/Sec	Resigned 13 December 2021
Queeny Michael	Trustee	App. 15 August 2021, Res: 28 December 2021
Moreen Albazii	Trustee	App. 15 August 2021, Res: 28 December 2021
Tanya Malick	Trustee	App. 15 August 2021, Res. 23 December 2021

Financial Reporting and review

The Trustees have reasonable expectation that the CIO has adequate resources to continue operating for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the CIO's continuing obligations on a regular basis at their board meetings.

Structure, Governance and management

The CIO was formed through a constitution dated 21st October 2019 and commenced activity on 5th November 2019.

The CIO is governed by a constitution which was submitted for approval of the Charity Commission prior to registration which has not been amended. In setting objectives and planning activities the Trustees have given due consideration to the general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a Charity (PB2)

Funding

The CIO's primary sources of funding come from parishioners and supporters of the Assyrian Church of the East in the United Kingdom. Donations are collected in general and for proposed projects undertaken by the CIO.

Regulations and safeguarding

The CIO's Trustees have implemented processes and procedures for compliance of legal requirements of the CIO and its activities:

- a) DBS Checks – a safeguarding officer appointed and overseen by a member of the Trustees has established the CIO's safeguarding policy and identified members of the CIO's Trustees and appointed committee members for DBS certification.
- b) Insurance Policies – The CIO asked for external review of its property and areas of activity for full compliance of its legal obligations.
- c) Health and safety – Health and Safety policy implemented in areas of operation.
- d) Fire Risk Assessment – A risk assessment and Fire Plan were put in place for the Church building including exit and assembly points.
- e) Financial – the CIO established a finance department to control its finances which included a member of the Trustees of the CIO

Covid-19

The CIO's response to the Covid -19 pandemic and subsequent Lockdowns and restrictions included:

- Weekly Bulletins were issued each Monday informing the members of the ecclesiastical services as well as any updates within the community including any proposed projects being anticipated and upcoming events.
- Despite lockdown restrictions being gradually lifted the Church took a very conservative approach to Covid given the multitude of infections which were at times rising higher than anticipated – the Church therefore resolved at times in the year to clergy-only attendance at Church with the services being live-streamed via social media.
- Once Covid-numbers were under some control, in line with UK regulations in place at the time, the church would limit attendees and have appropriate social distancing and safeguards in place such as markings within the vicinity of the Church. Emails would be sent out to all members creating a register in which members would submit which services they wished to attend and this being governed internally to ensure that all members had fair and proportionate access to all

services throughout the year. Volunteers were also on hand during services to ensure safeguards were maintained at all times throughout.

- The Church emailed the members inviting all Key Workers to get in touch to facilitate a letter of appreciation from the Chair for their efforts throughout the pandemic.

Overview of CIO activities

2021 was a year in which the lockdown restrictions were gradually eased throughout the UK but at times regressed and the CIO was at all times consciously aware of all key updates and has ensured that all protocols and safeguards have been followed in ensuring members of the community are updated on all events and services throughout the year and ecclesiastical services such as bible studies and Assyrian Language classes taught by the Church either remotely via social media Apps or in-person if the regulations allowed.

The CIO has also been involved with several local charitable campaigns, including toy drives which is done every year among its charitable activities.

Statement of Trustees' responsibilities

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

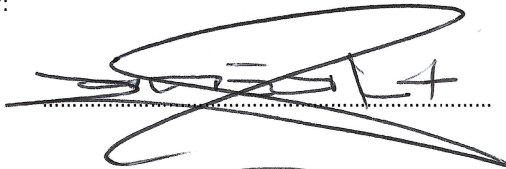
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

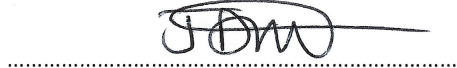
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 8th October.....2022 and signed by all Trustees as set out below:

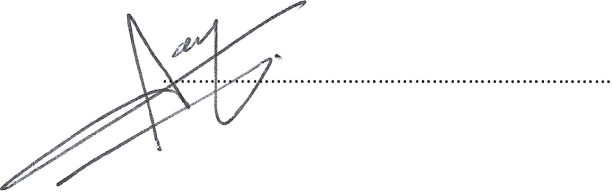
Bishop Awraham Youkhanis

A large, stylized handwritten signature in dark ink, featuring a prominent loop and a horizontal stroke.

Jonah David Michael

A handwritten signature in dark ink, appearing to be the initials 'JDM' followed by a horizontal stroke.

Aoner Yonan

A handwritten signature in dark ink, consisting of a large, sweeping 'A' followed by a horizontal stroke.

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2021**

**St Mary's Cathedral, Assyrian Church of the East
Westminster Road
London W7 3TU
UNITED KINGDOM**

**Charity number
1186274**

PREPARED BY



WWW.ACCOUNTSOLUTION.BIZ

Reference No: AS1191

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**St Mary's Cathedral, Assyrian Church of the East
Westminster Road
London W7 3TU
UNITED KINGDOM**

**Charity number
1186274**

TRUSTEES

Trustees are the people responsible for controlling the work, management and administration of the charity on behalf of its beneficiaries. Generally trustees are treasurer, chair, board member etc. The trustees are responsible for keeping this list up to date and can do this by updating their details as they happen through the online service

Name	Role	Date of Appointment
Bishop Awraham Youkhanis	Chair	05-Nov-2019
Jonah David Michael	Secretary	15-Aug-2021
Aoner Yonan		21-Dec-2021

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**St Mary's Cathedral, Assyrian Church of the East
Westminster Road
London W7 3TU
UNITED KINGDOM**

**Charity number
1186274**

Activities - how the charity spends its money

The objects of the CIO are, for the public benefit, to advance the Christian faith in the tradition of the Holy Apostolic Catholic Assyrian Church of the East in the United Kingdom, primarily but not exclusively through the provision of a place or places of worship, the administration of the sacraments, rites and ceremonies of the Church according to its usage and forms.

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**TRUE AND FAIR OVERRIDE - ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2021**

The accounts (financial statements) have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**TRUSTEES' REPORT
FOR THE YEAR ENDING 31 DECEMBER 2021**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

On 11th of November 2019 the charity was registered under CIO and took over the assets i.e. property, cash and other accumulated funds from the Assyrian Church of the East Association in accordance with the extraordinary general meeting held in November 2019.

INDEPENDENT EXAMINER'S REPORT

To the members of the Holy Apostolic Catholic Assyrian Church of the East

I report to the trustees on my examination of the financial statements of the Holy Apostolic Catholic Assyrian Church of the East ("the charity") for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- The financial statements do not accord with those records; or
- The financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Date: 09/09/2022

Account Solutionbiz Limited
Vanguard Business Centre
Office 5
Alperton Lane
Greenford
UB6 7AA

Reference No: AS1191

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

INCOME AND EXPENDITURE	Note	Unrestricted 2021 £	Unrestricted 2020 £
INCOME FROM:			
Fundraising Activities		-	305,046
Donations and Legacies	1	150,742	170,148
Charitable Activities	2	3,904	-
Income from Other Trading Activities	3	5,448	-
Investments	4	24	499
COVIS 19 - Furlough Scheme		40,962	47,193
TOTAL INCOME		201,080	522,886
EXPENDITURE ON:			
Charitable activities	5	80,767	94,857
Support Costs	6	52,697	61,003
TOTAL EXPENDITURE		133,464	155,860
NET MOVEMENT IN FUNDS		67,616	367,026
RECONCILIATION OF FUNDS:			
Total funds brought forward		854,161	487,135
TOTAL FUND CARRIED FORWARD	10	921,777	854,161

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	850,877	805,371
		850,877	805,371
CURRENT ASSETS			
Cash at bank and in hand		76,767	115,281
LIABILITIES			
Creditors: amounts falling due within one year	9	(5,867)	(66,491)
NET CURRENT ASSETS		70,900	48,790
NET ASSETS		921,777	854,161
FUNDS OF THE CHARITY			
Unrestricted funds	10	921,777	854,161
TOTAL FUNDS		921,777	854,161

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

NOTES TO FINANCIAL STATEMENTS

1. Donations and legacies	2021	2020
	£	£
Offerings	36,068	36,281
Contribution	34,397	15,057
Donations	45,359	72,795
Ladies Committee	21,942	12,124
Book Shop	80	1,203
Calendars	280	2,678
Diocesan Contribution	11,700	18,200
Tree of Life Magazine	815	340
Events Committee	-	11,470
Amazon Smile	100	-
	150,742	170,148
2. Charitable Activities	2021	2020
	£	£
Youth Committee	3,904	-
	3,904	0
3. Income from Other Trading Activities	2021	2020
	£	£
Online Charity Store	1,367	-
Raffle Ticket Sales	1,875	-
Christmas Carols Night	2,207	-
	5,448	0
4. Investments	2021	2020
	£	£
Interest Income	24	499

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Expenditure on Charitable Activities	Note	2021	2020
		£	£
Staff Costs	5a	74,408	83,834
Governance Costs		3,117	9,769
Youth Committee		1,693	885
Church Expenses		1,549	369
		80,767	94,857
5a Staff Costs and numbers		2021	2020
		£	£
Salaries		70,000	81,667
Employer's NI Contribution		2,308	93
Employer's Pension Contribution		2,100	2,074
		74,408	83,834
Number of staff		3	3
6. Support Costs	Note	2021	2020
		£	£
Clergy Travel & Accommodation		2,133	3,772
Transportation Expenses		285	5,249
Insurance		4,098	5,104
Webmail, IT and Alarm		3,100	3,735
TV Licence		159	315
Bishopric Expenses		4,224	-
Light and Heat		2,600	2,144
Water Rates		711	251
Telephone & Broadband		695	1,865
Printing, Postage and Stationery		3,409	8,420
Equipment Rental		1,439	906
Repairs & Maintenance		852	3,633
Events		0	-
Ladies Committee Expenses		2,621	8,616
Bishop Resettlement Expenses		-	14,777
Immigration Expenses		4,648	-
Merchant Fees		456	164
Cleaning and Waste Disposal		758	1,932
Depreciation		18,575	
Occupation Health Costs		744	
Sundry Expenses		1,190	-
Admin Charges		-	120
		52,697	61,003
7. Trustee Reimbursement Expenses			

A reimbursement was made to Bishop Mar Awraham Youkhanis of £1,305.39 in relation to church travel expenses for the year ending 31st December 2021.

HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Fixed Assets - tangible assets	Freehold Property £	Refurb / Fixtures & Fittings £	Motor Vehicle £	Equipment £	Total £
Cost / valuation					
01 January 2021	704,328	86,205	13,975	863	805,371
Additions	17,280	42,301	0	4,500	64,081
31 December 2021	721,608	128,506	13,975	5,363	869,452
Depreciation					
01 January 2021	0	0	0	0	0
Charge for the year	0	14,865	3,494	216	18,575
31 December 2021	0	14,865	3,494	216	18,575
Net book value					
31 December 2021	721,608	113,641	10,481	5,147	850,877
Net book value					
31 December 2020	704,328	86,205	13,975	863	805,371

	2021 £	2020 £
9. Creditors: Amounts falling due within one year		
Accruals for donations payable	4,026	1,000
Accrual for Church Admin Expenses	-	6,953
Bishopric Refurbishment loan	-	57,452
Kitchen refurbishment	450	0
PAYE & NI	1,391	1,086
	5,867	66,491

10. Statement of Funds

Unrestricted funds - CURRENT PERIOD	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General Funds	854,161	201,080	(133,464)	921,777
Total funds	854,161	201,080	(133,464)	921,777

Unrestricted funds - PRIOR PERIOD	Balance at 1 November 2019 £	Income £	Expenditure £	Balance at 31 December 2020 £
General Funds	487,135	522,886	(155,860)	854,161
Total funds	487,135	522,886	(155,860)	854,161