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HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

REGISTERED CHARITY NUMBER: 1186274

Website: [acote.org.uk](http://acote.org.uk) › Email: [info@acote.org.uk](mailto: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

Name	Role	Date of appointment
Bishop Awraham Youkhanis	Chair	05 November 2019
Dr Jalil Yousif	Trustee	05 November 2019
Shamiran Lowes	Trustee	15 December 2019
John Youna	Trustee	15 December 2019
Paul Darmoo	Trustee/Sec	05 November 2019

Financial Reporting and review

The CIO was registered with the Charity Commission in November 2019 and its 1<sup>st</sup> annual financial reporting period ended on 31<sup>st</sup> December 2020.

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 21<sup>st</sup> October 2019 and commenced activity on 5<sup>th</sup> 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:

- An initial pause in Church services, which was gradually changed to clergy only online services. As Lockdowns restrictions were eased the CIO changed the venue for Sunday service to a larger venue to allow for attendees to be socially distanced according to the 1m+ rule. The CIO has since implemented a registration system to manage attendance and has during Holy weeks of Christmas and Easter increased the number of services provided to further ensure that attendance falls within the Government guidance set.
- Bible Studies for youth and adults learning were moved to Zoom participation and will remain until guidance is changed.



- A covid risk assessment was established and has been subsequently updated throughout the pandemic to ensure that the CIO ensures safety protocols always remain of the highest priority.

### Overview of CIO activities

The activities of the CIO have remained a priority throughout the accounting period, its objectives are in lines with the initial constitution and have not changed. The CIO has with the support of its parishioners and donors purchased a property which is used for the benefit of the CIO and has hosted several meetings albeit during the year 2020 mostly via Zoom with heads of Churches and councils which have promoted the activities of the CIO. It was also identified as a Bishopric for the Church, which is a freehold building with no mortgage, which further secures the CIO's financial position.

The CIO has been involved with several local charitable campaigns, including toy drives among its charitable activities, these will undoubtedly increase after Covid restrictions are lifted.

### 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 15<sup>th</sup> August 2021 and signed on their behalf by:

Paul Darmoo – Secretary





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## HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST

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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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

**Charity number  
1186274**

PREPARED BY



[WWW.ACCOUNTSOLUTION.BIZ](http://WWW.ACCOUNTSOLUTION.BIZ)

**Reference No: AS1191**

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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**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**

<b>Name</b>	<b>Role</b>	<b>Date of Appointment</b>
<b>Bishop Awraham Youkhanis</b>	<b>Chair</b>	<b>05-Nov-2019</b>
<b>John Youna</b>	<b>Trustee</b>	<b>15-Dec-2019</b>
<b>Paul Darmoo</b>	<b>Trustee</b>	<b>05-Nov-2019</b>
<b>Dr Jalil Yousif</b>	<b>Trustee</b>	<b>05-Nov-2019</b>
<b>Shamiran Lowes</b>	<b>Trustee</b>	<b>15-Dec-2019</b>

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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**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.**

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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**TRUE AND FAIR OVERRIDE - ACCOUNTS  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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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.



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**TRUSTEES' REPORT**  
**FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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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 11<sup>th</sup> 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. Also during the year it had acquired a freehold property for £530,000.



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**TRUE AND FAIR OVERRIDE - INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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**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 2020 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: 26/10/2021

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

**Reference No: AS1191**



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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<b>INCOME AND EXPENDITURE</b>	<b>Note</b>	<b>Unrestricted 2020 £</b>
<b>INCOME FROM:</b>		
Fundraising Activities	1	305,046
Donations and Legacies	2	170,148
Grant Received - CJRS		47,193
Other	3	499
<b>TOTAL INCOME</b>		<b>522,886</b>
<b>EXPENDITURE ON:</b>		
Charitable Activities	7	94,857
Support Costs	8	61,003
<b>TOTAL EXPENDITURE</b>		<b>155,860</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>367,026</b>
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward		487,135
<b>TOTAL FUND CARRIED FORWARD</b>	6	<b>854,161</b>



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

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	Note	2020 £
<b>FIXED ASSETS</b>		
Tangible assets	4	805,371
		<b>805,371</b>
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		115,281
<b>LIABILITIES</b>		
Creditors: amounts falling due within one year	5	(66,491)
<b>NET CURRENT ASSETS</b>		<b>48,790</b>
<b>NET ASSETS</b>		<b>854,161</b>
<b>FUNDS OF THE CHARITY</b>		
Unrestricted funds	6	854,161
<b>TOTAL FUNDS</b>		<b>854,161</b>



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**NOTES TO FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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<b>1. Fundraising Activities</b>	<b>2020</b>
	<b>£</b>
Bishopric fundraising	<b>305,046</b>
	<hr/> <hr/>
<b>2. Donations and legacies</b>	<b>2020</b>
	<b>£</b>
Offering	36,281
Contributions	15,057
Donation	72,795
Ladies Committee	12,124
Book Shop	1,203
Calenders	2,678
Diocesan Contribution	18,200
Magazines	340
Events Committee	11,471
	<hr/> <b>170,148</b> <hr/>
<b>3. Other</b>	<b>2020</b>
	<b>£</b>
Interest Income	<b>499</b>
	<hr/> <hr/>



**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

**NOTES TO FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

4. Fixed Assets - tangible assets	Freehold Property*	Refurb / Fixtures & Fittings	Motor Vehicle	Equipment	Total
	£	£	£	£	£
<b>Cost / valuation</b>					
01 November 2019	* 131,000	43,095		231	174,326
Additions	530,000	86,205	13,975	865	631,045
31 December 2020	661,000	129,300	13,975	1,096	805,371
<b>Depreciation</b>					
01 November 2019					
Charge for the year					0
31 December 2020	0	0	0	0	0
<b>Net book value</b>					
31 December 2020	661,000	129,300	13,975	1,096	805,371

**\*Freehold Property**

£174,326 was transferred the Holy Apostolic Catholic Assyrian Chuch of the East charity from the Assyrian Church of the East association in accordance with the Extraordinary General Meeting held in November 2019. £530,000 represents the purchase of freehold land in March 2020

5. Creditors: Amounts falling due within one year	2020 £
Accruals for donations payable	1,000
Accrual for Church Admin Expenses	6,951
Bishopric Refurbishment loan	57,452
PAYE & NI	1,086
	<b>66,489</b>

6. Unrestricted funds	Brought Forward*	Income	Expenditure	Carried Forward
	£	£	£	£
General Funds	487,135	522,886	(155,860)	854,161
Total funds	<b>487,135</b>	<b>522,886</b>	<b>(155,860)</b>	<b>854,161</b>

**\*Brought Forward**

This figure represents a transfer of funds to the Holy Apostolic Catholic Assyrian Chuch of the East charity from the Assyrian Church of the East association in accordance with the Extraordinary General Meeting held in November 2019.



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**NOTES TO FINANCIAL STATEMENTS  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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	Note	2020
<b>7. Expenditure on Charitable Activities</b>		
Salaries		81,667
Employer's NI Contribution		93
Employer's Pension Contribution		2,074
Government Costs		9,769
Youth Expenses		885
Church Expenses		369
		<u><b>94,857</b></u>
 <b>8. Support Costs</b>		<b>£</b>
Clergy Travel & Accommodation		3,772
Transportation Costs		5,249
Insurance		5,104
Webmail, IT and Alarm		3,735
TV Licence		315
Light and Heat		2,144
Water Rates		251
Telephone & Broadband		1,865
Printing, Postage and Stationery		8,420
Equipment Rental		906
Repairs and Maintenance		3,633
Ladies Committee Expenses		8,616
Bishop Resettlement Expenses		14,777
Bank Charges		164
Cleaning and Waste Disposal		1,932
Admin Charges		120
		<u><b>61,003</b></u>
 Number of staff		<u><b>3</b></u>

**9. Trustee Reimbursement Expenses**

A reimbursement was made to Bishop Mar Awraham Youkhanis of £11,984 in relation to general church expenses incurred and resettlement expenses such as flights and Visa costs.



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**HOLY APOSTOLIC CATHOLIC ASSYRIAN CHURCH OF THE EAST**

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**TRUE AND FAIR OVERRIDE - INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD FROM 1 NOVEMBER 2019 TO 31 DECEMBER 2020**

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**INDEPENDENT EXAMINER'S REPORT**

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**Responsibilities and basis of report**

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**Independent examiner's statement**

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**Reference No: AS1191**