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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

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## **Trustees' Report**

For the Year Ended 31 December 2022

**Holy Apostolic Catholic Assyrian Church of the East**  
(Charity Number: 1186274)

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### **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:

<b>Name</b>	<b>Role</b>	<b>Date</b>
Bishop Awraham Youkhanis	Chair	App. 05 November 2019
Deacon Younan David Michael	Trustee and Secretary	App. 15 August 2021
Deacon Aoner Yonan	Trustee	App. 21 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 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 has an established finance department to control its finances which included a member of the Trustees of the CIO

The Charity remains committed to adhering to all applicable regulations and standards, including those related to safeguarding. We have continued to review and update our safeguarding policies to ensure the safety and well-being of all members of our congregation, especially children and vulnerable adults.

## Overview of CIO activities

Church Renovations and Hall Construction: Thanks to the generous donations and efforts of our community, we successfully completed the construction of a new community hall during the year. This hall is essential for hosting a variety of community gatherings, events, and activities, catering to the needs of both the young and old members of our congregation. The project not only enhances our facilities but also strengthens the sense of community among our members.

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 and 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:

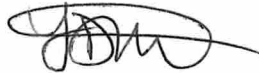
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);

- 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; and,
- 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.

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Approved by order of the members of the board of Trustees on 9 September 2023 and signed on their behalf by:



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Deacon Younan David Michael  
*Trustee and Secretary*

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

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 DECEMBER 2022**

**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

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

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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 YEAR ENDING 31 DECEMBER 2022**

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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 YEAR ENDING 31 DECEMBER 2022

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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).

## **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 2022 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: 05/09/2023

Account Solutionbiz Limited  
Vanguard Business Centre  
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 2022**

<b>INCOME AND EXPENDITURE</b>	<b>Note</b>	<b>Unrestricted 2022 £</b>	<b>Unrestricted 2021 £</b>
<b>INCOME FROM:</b>			
Donations and Legacies	1	192,899	150,742
Charitable Activities	2	16,881	3,904
Income from Other Trading Activities	3	17,277	5,448
Investments	4	58	24
Ukraine Appeal		42,352	-
Government Grant - Ukraine		2,100	-
COVID 19 - Furlough Scheme		-	40,962
<b>TOTAL INCOME</b>		<b>271,567</b>	<b>201,080</b>
<b>EXPENDITURE ON:</b>			
Charitable activities	5	99,065	80,767
Support Costs	6	92,601	52,697
Ukraine Appeal	7	42,352	-
Other Trading Activities	8	12,416	-
<b>TOTAL EXPENDITURE</b>		<b>246,433</b>	<b>133,464</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>25,134</b>	<b>67,616</b>
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		921,777	854,161
<b>TOTAL FUND CARRIED FORWARD</b>	12	<b>946,911</b>	<b>921,777</b>

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

**BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	10	893,768	850,877
		<b>893,768</b>	<b>850,877</b>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		55,828	76,767
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	11	(2,686)	(5,867)
<b>NET CURRENT ASSETS</b>		<b>53,143</b>	<b>70,900</b>
<b>NET ASSETS</b>		<b>946,911</b>	<b>921,777</b>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted funds	12	946,911	921,777
<b>TOTAL FUNDS</b>		<b>946,911</b>	<b>921,777</b>

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

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>1. Donations and legacies</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Offerings	53,863	36,068
Contribution	32,833	34,397
Donations	63,375	45,359
Candles	845	-
Gift Aid	14,391	-
Ladies Committee	26,035	21,942
Book Shop	324	80
Calendars	953	280
Diocesan Contribution	-	11,700
Tree of Life Magazine	205	815
Amazon Smile	75	99.92
	<b>192,899</b>	<b>150,742</b>
<b>2. Charitable Activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Youth Committee	7,850	3,904
Edessa Language Class	1,210	-
Jerusalem Trip	2,100	-
Patriarchal visit	5,721	-
	<b>16,881</b>	<b>3,904</b>
<b>3. Income from Other Trading Activities</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Online Charity Store	81	1,367
Raffle Ticket Sales	0	1,875
Christmas Carols Night	4,750	2,207
Food Festival	12,446	-
	<b>17,277</b>	<b>5,448</b>
<b>4. Investments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest Income	<b>58</b>	<b>24</b>

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

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>5. Expenditure on Charitable Activities</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Staff Costs	5a	74,332	74,408
Governance Costs		3,765	3,117
Youth Committee		2,896	1,693
Edessa School Expense		695	-
Jerusalem Trip		3,300	-
Patriarchal Visit		13,586	-
Church Expenses		490	1,549
		<b>99,065</b>	<b>80,767</b>
<b>5a Staff Costs and numbers</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Salaries		70,000	70,000
Employer's NI Contribution		2,232	2,308
Employer's Pension Contribution		2,100	2,100
		<b>74,332</b>	<b>74,408</b>
Number of staff		3	3
<b>6. Support Costs</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Clergy Travel & Accommodation		6,582	2,133
Transportation Expenses		486	285
Insurance		4,897	4,098
Webmail, IT and Alarm		5,504	3,100
TV Licence		159	159
Bishopric Expenses		4,310	4,224
Light and Heat		4,875	2,600
Water Rates		1,164	711
Telephone & Broadband		568	695
Printing, Postage and Stationery		3,998	3,409
Equipment Rental		957	1,439
Repairs & Maintenance		10,237	852
Ladies Committee Expenses		3,903	2,621
Immigration Expenses		373	4,648
Merchant Fees		619	456
Cleaning and Waste Disposal		763	758
Depreciation		28,601	18,575
Clergy Resettlement Costs		7,489	-
Patriarchal Travel		5,928	-
Occupation Health Costs		-	744
Sundry Expenses		1,188	1,190
		<b>92,601</b>	<b>52,697</b>
<b>7. Ukraine Appeal</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Ukraine Appeal		42,352	-
		<b>42,352</b>	-
<b>8. Expenditure on Other Trading Activities</b>	<b>Note</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Food Festival		11,027	-
Events		1,388	-
		<b>12,416</b>	-
<b>9. Trustee Reimbursement Expenses</b>			

A reimbursement was made to Bishop Mar Awraham Youkhanis of £5,821.59 in relation to church travel and sundry expenses for the year ending 31st December 2022

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

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Fixed Assets - tangible assets	Freehold Property	Refurb / Fixtures & Fittings	Motor Vehicle	Equipment	Total
	£	£	£	£	£
<b>Cost / valuation</b>					
01 January 2022	721,608	113,641	10,481	5,147	850,877
Additions	-	89,388	-	678	90,066
31 December 2022	721,608	203,028	10,481	5,825	940,943
<b>Depreciation</b>					
01 January 2022	-	14,865	3,494	216	18,575
Charge for the year	-	23,738	3,494	1,369	28,601
31 December 2022	-	38,603	6,988	1,585	47,175
<b>Net book value</b>					
31 December 2022	<u>721,608</u>	<u>164,425</u>	<u>3,494</u>	<u>4,241</u>	<u>893,768</u>
<b>Net book value</b>					
31 December 2021	<u>721,608</u>	<u>113,641</u>	<u>10,481</u>	<u>5,147</u>	<u>850,877</u>

11. Creditors: Amounts falling due within one year	2022	2021
	£	£
Accruals for donations payable	1,883	4,026
Kitchen refurbishment	-	450
PAYE & NI	802	1,391
	<u>2,686</u>	<u>5,867</u>

**12. Statement of Funds**

Unrestricted funds - CURRENT PERIOD	Balance at 1 January 2022	Income	Expenditure	Balance at 31 December 2022
	£	£	£	£
General Funds	921,777	271,567	(246,433)	946,911
Total funds	<u>921,777</u>	<u>271,567</u>	<u>(246,433)</u>	<u>946,911</u>

Unrestricted funds - PRIOR 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	<u>854,161</u>	<u>201,080</u>	<u>(133,464)</u>	<u>921,777</u>