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ASSYRIAN CHURCH OF THE EAST RELIEF ORGANISATION

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2018

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ASSYRIAN CHURCH OF THE EAST RELIEF ORGANISATION

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ASSYRIANCHURCHOFTHEEASTRELIEFORGANISATION

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**REFERENCEANDADMINISTRATIVEDETAILSOFTHECHARITY,ITSTRUSTEESANDADVISERS  
FOR THE YEAR ENDED 31 JULY 2018**

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**Trustees**

H.G. Mar Afram Athneil, Chair  
Bishop P. Benjamin, Vice Chair

Andy Y Darmoo, Secretary  
H.G. Mar Awa Royel  
Fredoun Benjamin, Treasurer USA  
Reverend William Tooma  
Deacon D Daniel

**Charity registered number**

**1122343**

**Principal office**

66a Elm Road, Slade Green, Kent, DA8 2NW

**Bankers**

National Westminster, 1 Townley Road, Bexleyheath, Kent, DA6 7JG

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 JULY 2018**

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The Trustees present their annual report together with the financial statements of Assyrian Church of the East Relief Organisation for the year to 31 July 2018.

The charity also trades under the name A.C.E.R.O.

**Objectives and Activities**

**a. POLICIES AND OBJECTIVES**

During the period the Trust has operated in accordance with its stated objectives. The objectives of the Trust are to develop projects within the following fields:

1. The advancement of the Christian religion in accordance with the beliefs and teachings of the Assyrian Church of the East,
2. The relief of financial hardship, in particular, but not exclusively, in Assyrian Church communities, by making grants of money for providing or paying for items, services or facilities.
3. The relief of sickness and preservation of good health by providing or assisting in the provision of equipment, facilities and services.
4. The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble or catastrophe.
5. The promotion of religious harmony by:
  - i. Educating the public in different religious beliefs including an awareness of their distinctive features and their common ground to promote good relations between persons of different faiths,
  - ii. promoting knowledge and mutual understanding and respect of the beliefs and practices of different religious faiths.

There have been no changes in the objectives since the last annual report.

**b. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT**

The charity provides accommodation, relief materials and food items to refugees

**c. VOLUNTEERS**

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision, charity accommodation and fundraising.

**Achievements and performance**

**a. REVIEW OF ACTIVITIES**

During the year assistance was provided for many families in Iraq, Jordan, Turkey, India and Armenia. The trust has managed to help hundreds of families with financial aid, food parcels and basic amenities such as heating and essential medical care and it is our aim to continue this in the coming year.

**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence 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.

**TRUSTEES' REPORT**  
**(continued)**  
**FOR THE YEAR ENDED 31 JULY 2018**

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**b. RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a regular basis at their board meetings.

**c. FINANCIAL REVIEW**

As of 31 July 2018 the charity held fund balances comprising £138,905 (2017 - £138,905) of restricted funds (excluding fixed assets) and £328,466 (2017 - £248,858) of general unrestricted funds.

The Fixed Assets of £1,098,694 (2017- £1,122,070) are not available for spending as it represents the net book value of fixed assets.

**d. PRINCIPAL FUNDING**

The principal sources of funding are the Holy Apostolic Church in Chicago.

Structure, governance and management

**a. CONSTITUTION**

The charity was formed through a constitution dated 19 September 2007 and commenced activity on that date. The principal object of the charity is to provide accommodation, feeding and emergency relief to war refugees and those suffering from any form of disaster in any part of the world.

There have been no changes in the objectives since the last annual report.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

The induction and training of the trustees will depend on the expertise and experience of the individual. All trustees keep themselves conversant with all matters necessary for them to perform their duties effectively.

**d. RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

**e. TRUSTEES' INDEMNITIES**

Each Trustee of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a Trustee, or within one year after they cease to be a Trustee, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a Trustee.

**TRUSTEES' REPORT**  
**(continued)**  
**FOR THE YEAR ENDED 31 JULY 2018**

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**a. FUTURE DEVELOPMENTS**

As the trust develops due to the crisis being faced we are hoping to set up sub-committees to help with fund raising in the United States, and also in countries where we distribute aid such as Iraq, Lebanon and Jordan.

**FUNDS HELD AS CUSTODIAN**

No funds are held as custodian trustees on behalf of others by the charity.

**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 JULY 2018**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees. on 30 September 2019 and signed on their behalf by:

Andy Y Darmoo  
Trustee



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Assyrian Church of the East Relief Organization

1122343

## Receipts and payments accounts

CC16a

For the period from	Period start date	To	Period end date
	01/08/2017		31/07/2018

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations & Legacies	233,999	12,000	-	245,999	516,402
Interest on Deposit	90	-	-	90	87
Other trading activity	-	-	-	-	4,561
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total (Gross income for AR)</b>	<b>234,089</b>	<b>12,000</b>	<b>-</b>	<b>246,089</b>	<b>521,050</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>234,089</b>	<b>12,000</b>	<b>-</b>	<b>246,089</b>	<b>521,050</b>
<b>A3 Payments</b>					
Direct Costs	154,501	12,000	-	166,501	434,362
Accountancy	-	-	-	-	900
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>154,501</b>	<b>12,000</b>	<b>-</b>	<b>166,501</b>	<b>435,262</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>154,501</b>	<b>12,000</b>	<b>-</b>	<b>166,501</b>	<b>435,262</b>
<b>Net of receipts/(payments)</b>	<b>79,588</b>	<b>-</b>	<b>-</b>	<b>79,588</b>	<b>85,788</b>
<b>A5 Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>248,858</b>	<b>138,905</b>	<b>-</b>	<b>387,763</b>	<b>-</b>
<b>Cash funds this year end</b>	<b>328,446</b>	<b>138,905</b>	<b>-</b>	<b>467,351</b>	<b>85,788</b>



## Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B1 Cash funds</b>	Cash at Bank	328,446	138,905	-
		-	-	-
		-	-	-
	<b>Total cash funds</b>	<b>328,446</b>	<b>138,905</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B4 Assets retained for the charity's own use</b>	Dohuk Housing Project		-	1,098,964
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
<i>A.Y. DARMOO</i>	ANDY DARMOO	2-10-2019



Section A

Independent Examiner's Report

Report to the trustees/ members of

Charity Name

ASSYRIAN CHURCH OF THE EAST RELIEF ORGANIZATION

On accounts for the year ended

31<sup>ST</sup> JULY 2018

Charity no (if any)

1122343

Set out on pages

1 of 1

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2018

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 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.

I 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 accounts to be reached.

Signed:

Date:

31/10/2019

Name:

KANTILAL. PATEL

Relevant professional qualification(s) or body (if any):

Address:

37 WOOLBROOK ROAD

CRAYFORD

DART FORD. DA13RB.