

**Friends of Turkey**  
**Annual Report and Financial Statements**  
**for the year ended 28 February 2021**

**Charity number 1060199**

**Friends of Turkey**  
**Legal and Administrative Information**  
**for the year ended 28 February 2021**

ADDRESS FOR CORRESPONDENCE	P.O. Box 76535 London SW20 2FX
GOVERNING DOCUMENT	Trust deed dated 10 April 1996
CHARITY REGISTRATION NUMBER	1060199
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Andrew J. Baldwin Andrew L. Bowker Noel C. Debbage Andrew J. Fitzsimmonds David A. Stockwell Maurice J. Wheatley
BANKERS	Santander Bank PLC
INDEPENDENT EXAMINER	John R. Burstton Severn Accountancy Services Unit 5, St James Court 285 Barton Street Gloucester GL1 4JE

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**Friends of Turkey**  
**Report of the Trustees**  
**for the year ended 28 February 2021**

The Trustees present the Report and Accounts for the year ended 28 February 2021.

**Objects of the charity**

The charity is governed by a trust deed and is constituted as a trust. The charity's principal object, as set out in its trust deed, is the advancement of the Christian faith amongst the people of Turkey.

**Review of activities**

During the year the Trust has circulated its bi-monthly "Call to Prayer" bulletin to Christians in the UK and elsewhere who have requested it.

A morning of prayer for Turkey took place by Zoom in September 2020, allowing participants to take part from their homes.

The work of the Silas Project has continued and funds have been remitted to help some Turkish churches, projects and leaders in the regular ministry of the gospel and in refugee relief. Grants were also made from the general fund.

All the work of the Trust has been carried out on a voluntary basis, there being no paid employees.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

**Financial review**

During the year income increased to £29,920 (2020: £25,922), and expenditure increased to £31,251 (2020: £26,600). As a result the cash held by the charity decreased by £1,332, to £19,437, of which £6,273 is unrestricted and can be used for any charitable purpose.

**Reserves policy**

During the year the trustees reviewed the reserves policy and determined that the charity should aim to hold unrestricted cash of no less than six months of normal general fund expenditure, and aim not to exceed twelve months of normal general fund expenditure, so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £6,273 and the charity is complying with its reserves policy.

**Governance**

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

**Responsibilities of trustees**

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

**Approval**

This report was approved by the trustees and signed on their behalf by:

Andrew Bowker

Date: 19 June 2021

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**FRIENDS OF TURKEY**

I report on the accounts of the charity for the year ended 28<sup>th</sup> February 2021 which are set out on the attached pages 6 to 12.

**Respective responsibilities of trustees and examiner**

The Trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the Charities Act 2011, and
  - (b) to prepare accounts which accord with the accounting records and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP FRS 102- effective 1 January 2015) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*J R Burston*, FCPA, LLB, OE

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John Burston  
Severn Accountancy Services  
Unit 5, St James Court, 285 Barton Street, Gloucester GL1 4JE

Date:.....07/05/2021.....

**Friends of Turkey**  
**Receipts and Payments Account**  
**for the year ended 28 February 2021**

	Notes	Unrestricted		Restricted	2021	2020
		General Funds	Designated Funds			
		£	£	£	£	£
<b>Income receipts</b>						
Donations		6,907	-	22,443	29,350	25,050
Gift aid receipts		225	-	298	523	835
Bank interest		22	-	25	47	37
<b>Total receipts</b>		<u>7,154</u>	<u>-</u>	<u>22,765</u>	<u>29,920</u>	<u>25,922</u>
<b>Payments</b>						
Payments in relation to charitable activities undertaken directly	2	3,261	-	190	3,451	2,938
Grants paid in relation to charitable activities undertaken by others	3	6,623	-	21,177	27,800	23,662
<b>Total payments</b>		<u>9,884</u>	<u>-</u>	<u>21,367</u>	<u>31,251</u>	<u>26,600</u>
Net of receipts / (payments) before transfers		(2,730)	-	1,398	(1,332)	(678)
Transfers between funds	5	(2,000)	2,000	-	-	-
<b>Net movement in funds</b>		<u>(4,730)</u>	<u>2,000</u>	<u>1,398</u>	<u>(1,332)</u>	<u>(678)</u>
Cash funds as at last year end		9,003	-	11,766	20,769	21,447
<b>Cash funds at this year end</b>	A	<u>4,273</u>	<u>2,000</u>	<u>13,164</u>	<u>19,437</u>	<u>20,769</u>

The notes on page 6 form part of these accounts.



**Friends of Turkey**  
**Notes to the Accounts**  
**for the year ended 28 February 2021**

**1 Accounting policies**

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2021	Total 2020
	General funds	Designated funds			
	£	£	£	£	£
<b>2 Payments in relation to charitable activities undertaken directly</b>					
Call to prayer	2,576	-	-	2,576	2,520
Bank and transfer charges	46	-	176	222	226
P.O. box and other costs	639	-	14	654	192
	<u>3,261</u>	<u>-</u>	<u>190</u>	<u>3,451</u>	<u>2,938</u>
<b>3 Grants paid in relation to charitable activities undertaken by others</b>					
Grants for:					
Overseas mission	6,623	-	19,564	26,187	21,809
Relief of poverty	-	-	1,613	1,613	1,853
	<u>6,623</u>	<u>-</u>	<u>21,177</u>	<u>27,800</u>	<u>23,662</u>

**4 Staff costs and trustees expenses**

The charity has no employees and no remuneration was paid to any trustee. Sometimes the Trustees act as agents for the charity and make payments and purchases on its behalf and are reimbursed for this expenditure, e.g. payment for stationery and other consumables. Such expenditure is not related to services provided by Trustees and is, therefore not disclosed as such. Apart from such expenditure, none of the Trustees were paid expenses for service provided to the charity.

**5 Movement of funds**

	Balance at 29/02/2020	Receipts	Payments	Transfers	Balance at 28/02/2021
	£	£	£	£	£
General funds	9,003	7,154	(9,884)	(2,000)	4,273
Designated funds					
Housing needs fund	-	-	-	2,000	2,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>
Restricted funds					
Silas fund	9,572	8,366	(8,159)	-	9,779
Other donations for specific purposes	2,194	14,399	(13,208)	-	3,385
	<u>11,766</u>	<u>22,765</u>	<u>(21,367)</u>	<u>-</u>	<u>13,164</u>
Total funds	<u>20,769</u>	<u>29,920</u>	<u>(31,251)</u>	<u>-</u>	<u>19,437</u>