

Annual report 2020-2021/6



World Council of Churches Armenia Inter-
Church Charitable Round Table Foundation
(ART)

YEAR OF CHALLENGES AND HOPES

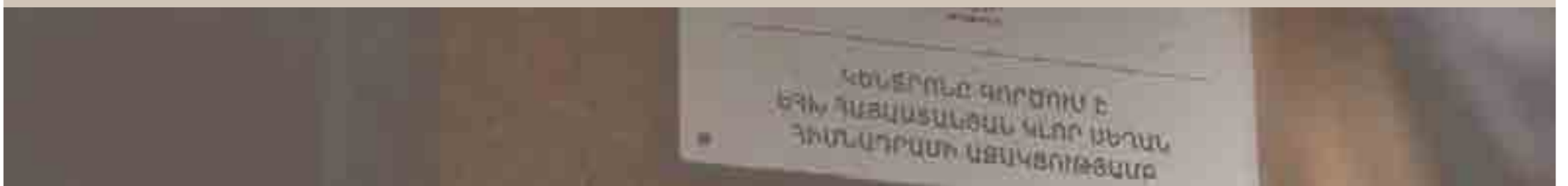




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ART Board of Trustees

Chair's address



Bishop Moushegh Babayan
Grand Sacristan of the Mother See

On behalf of Board of Trustees of the Armenia Round Table (ART), I am pleased to present annual report for 2020-2021/6.

The Board and I are impressed by outreach of the ART programme at the challenging times of Covid-19 and humanitarian crisis caused by September 2020 war over Nagorno Karabakh.

ART and its partners have been among the first who carried out humanitarian aid delivery in support of Covid-19 and war affected people. This considerably supplemented efforts of the Ministry of Social Affairs of Armenia, international and non-governmental organizations in the responses to pandemic and needs of people who fled from Nagorno Karabakh.

The diaconal work of ART contributes towards building just society and ensuring a dignified life for the vulnerable in line with the vision of the organization. Feedback from ART and partners work and its achievements gives us pride. We are equally grateful to our ecumenical and international partners for their ongoing support and cooperation.

In the coming years we will continue our focus on integrated community development and raising local potential towards sustainable development. Living in a war torn country, turbulent region and highly exposed to emergency risks, ART will carry on activities in emergency preparedness and response, when and where needed.

We will continue cementing pathway in these two essential strategic directions of the work and pray for peace and security in the region and beyond.

Message from ART Executive Director



Dr Karen Nazaryan

2020 and 2021 are perhaps the most difficult years in 24 years of ART existence. Besides corona pandemic, which is a global challenge, we in Armenia faced a devastating war, which lasted 44 days in the end of 2020, had huge influence on all people of Armenia, and had economic, political, spiritual and psychological consequences in the life of every man and woman. We lost numerous lives, we lost homes, villages and towns...

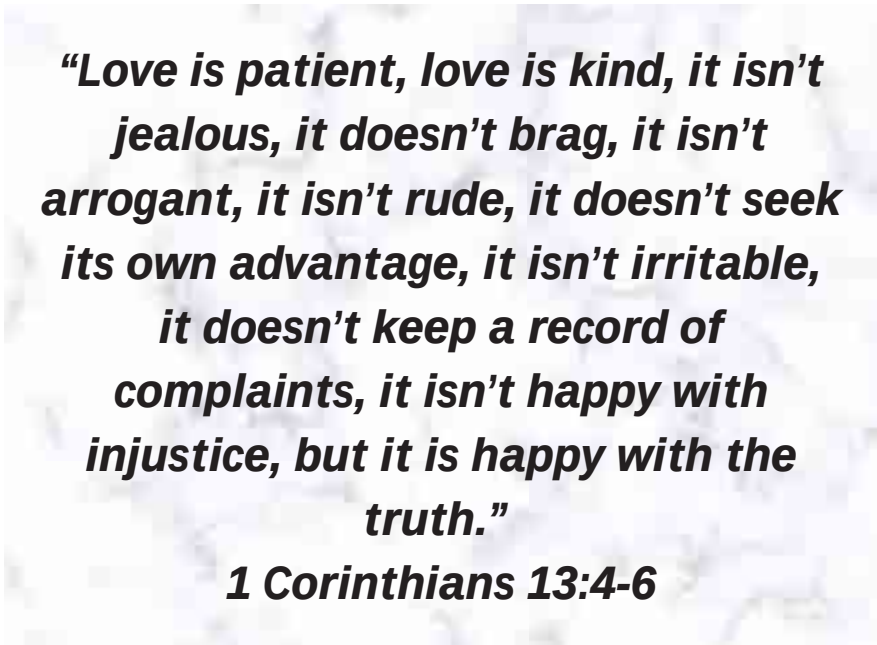
Armenia Round Table Foundation as humanitarian and development organization has mobilized all resources in its efforts to react adequately to these painful challenges. Thanks to quick and comprehensive response of our local and international partners we were able to mobilize unprecedented amount of financial and human resources to organize adequate help to the war refugees, wounded and homeless civilians.

I want to emphasize and express my sincere thanks and appreciation to our International partners – ACT Alliance, Diakonie Katastrophenhilfe, ACTED, Bread for the World, Hungarian Interchurch Aid and many others for their financial support, Social Centres and other social structures of Armenian Apostolic Church, Round Table staff and volunteers for selfless and dedicated work in helping people, who were in desperate situation.

Nowadays we are in the ceasefire situation, no active and massive military actions are taking place, but it is not a peace yet. Thousands of people in Nagorno-Karabakh are endangered because of security problems and shortage of essential goods, bordering regions of Armenia are under constant shooting and different types of provocations from Azerbaijani military.

We as a church humanitarian programme together with the state institutions and CSO-s have a lot to do and achieve. We need to restore hope among people, provide means for them and help not to leave their motherland. We need to foster people's initiatives with new skills and knowledge, with practical examples to show that comprehensive development agenda is still important and realistic for people of Armenia. We still should come back to the implementation of SDG as a Global agenda, but also the Armenian agenda, we shall act against pandemic further spreading, we shall continue to work against climate change and ecological problems, gender equality, justice and peace.

But the most important message is we should do all with love and remember our Christian identity.



***“Love is patient, love is kind, it isn’t
jealous, it doesn’t brag, it isn’t
arrogant, it isn’t rude, it doesn’t seek
its own advantage, it isn’t irritable,
it doesn’t keep a record of
complaints, it isn’t happy with
injustice, but it is happy with the
truth.”***

1 Corinthians 13:4-6

Who we are

World Council of Churches Armenia Inter-Church Charitable Round Table Foundation (WCC ART) is an ecumenical organisation founded back in 1997 by the Armenian Apostolic Church and the World Council of Churches with the participation of the Armenian Catholic and Armenian Evangelical Churches. In close collaboration with church-related and non-governmental organisations, ART works to actively contribute to poverty alleviation, involvement of the Church in social work, and the development of civil society in Armenia and Artsakh. The activities of the Foundation focus on the following strategic directions of work:

Our mission

Rooted in Christian values and human rights to enhance positive change in the life of people in Armenia through diaconal, development and humanitarian efforts and empowerment of communities, Churches and civil society.

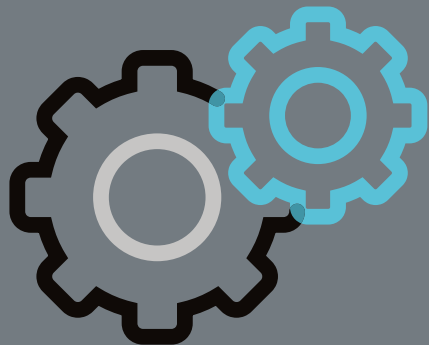
Our vision

Dignified life for vulnerable people and underserved communities in Armenia.

Membership

- ACT Alliance
- Faithinvest
- Eastern European Church Anti-AIDS network
- Eurodiaconia
- Europe and Central Asia Faith-Based Organisations and UNFPA Partnership Network
- Interdiac

Integrated
Community
Development
and Diakonia



Strategic directions

Capacity
Building of
Civil Society



Emergency
Preparedness and
Response



Regional Dialogue
for **Peace Building**



Board of Trustees



**Bishop Moushegh
Babayan**

Grand Sacristan of the
Mother See and the
chairman of the
Monastic Council of
the Mother See

Chairman



**Fr. Paruyr
Avetisyan**

Head of Intra-Church
Relations Department
of the Mother See of
Holy Etchmiadzin

Member



**Fr. Vahram
Melikyan**

Director of Information
Services Department
of the Mother See of
Holy Etchmiadzin,
Spokesman of His
Holiness Karekin II

Member



**Fr. Komitas
Daveyan**

Representative of
Armenian Catholic Church

Member



Mr. Harout
Nersessian

AMAA Armenia
Representative

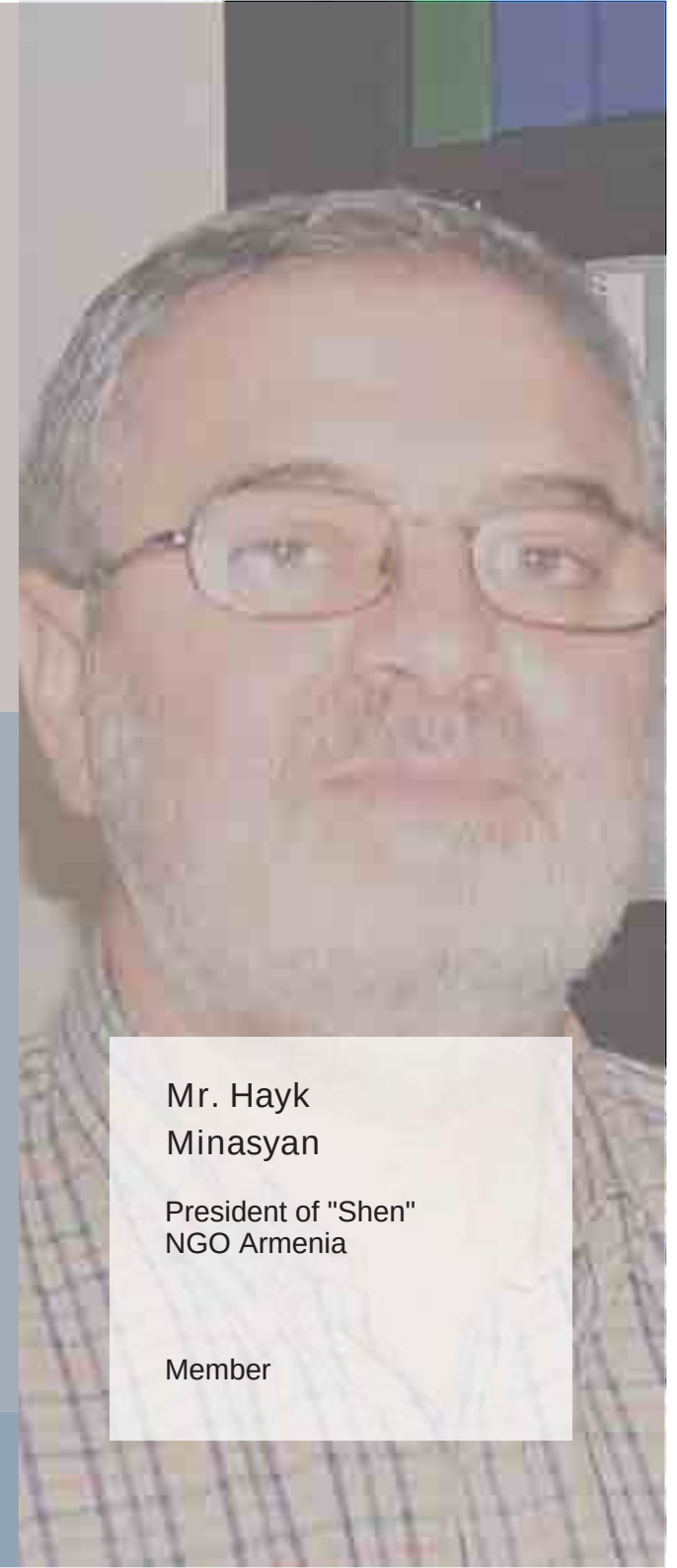
Member



Ms. Gohar
Grigoryan

Head of Mission of
UMCOR Armenia

Member



Mr. Hayk
Minasyan

President of "Shen"
NGO Armenia

Member

Our Founders



Armenian Apostolic Church



**World Council
of Churches**

World Council of Churches

OUR INTERNATIONAL PARTNERS



ACT Alliance



ACTED

**Agency for Technical
Cooperation and Development**



**AURORA Humanitarian
Initiative**

**Brot
für die Welt**

**Bread for the
World**



Conference of European Churches
Конференция европейских Церквей
Konferencja Europejskich Kościołów
Конференция Европейских Церквей

**Conference of European
Churches**



Churches' Commission for Migrants in Europe

**Churches' Commission for
Migrants in Europe**

**Diakonie
Katastrophenhilfe**

**Diakonie
Katastrophenhilfe**

Eurodiaconia

Connecting faith
and social justice
through action

Eurodiaconia



**FAP -fundo de assistência ao
proximo**

OUR INTERNATIONAL PARTNERS



Faithinvest



**Hungarian
Interchurch Aid
(HIA)**



HEKS/EPER



**International Academy for
Diaconia and Social Action**



Order of Malta



**United Nations Population
Fund - Armenia**

OUR PARTNERS

- Dioceses of the Armenian Apostolic Church



**Aragatsotn
Diocese**



**Armavir
Diocese**



**Araratian
Pontifical Diocese**



**Artik
Diocese**



**Gougark
Diocese**



**Gegharkunik
Diocese**



**Kotayk
Diocese**



**Shirak
Diocese**



**Tavush
Diocese**

- Other partners



**Armenian
Catholic
Church**



**Armenian
Evangelical
Church**



"Shen" NGO



**"Sun-Children Child
Health and
Development Centre"**



**"UNIMA"
Armenia**



"UMCOR Armenia"



"Formica Production"



Country Coordinating
Mechanism Armenia - The Global
Fund to Fight AIDS,
Tuberculosis and Malaria



Commission on Coordination
of Charitable Programs of the
Government of the RA



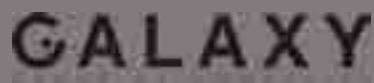
Ministry of Labour
and Social affairs
of the RA



Operative headquarters of the
Government of the
Artsakh Republic in the
Republic of Armenia



Theological Faculty
of Yerevan State University



"Galaxy" Group of Companies



Armenian Red Cross
Society



World Vision
Armenia



Pahapan
Foundation



CCD Territorial
Cooperation NGO



Astghatsolk
NGO



Gevorgian
Theological
Seminary



"Aleppo"
Compatriotic
Charitable
Organization"



"Armenian Caritas"
Benevolent NGO"



"TOON" Social-
Educational
Center



Bible Society
of Armenia



"Arevik" Social -
Educational Center



"Khachmeruk"
Educational
Consulting Center
Foundation



"Christian Women
Forum"



"Green Lane"



"Voluntary Service of
Armenia -Republican
Headquarters of
Student Brigades"



"Centre for
Coordination of
Syrian-Armenians
Issues"



Emergency Management
State Academy

OUR TEAM



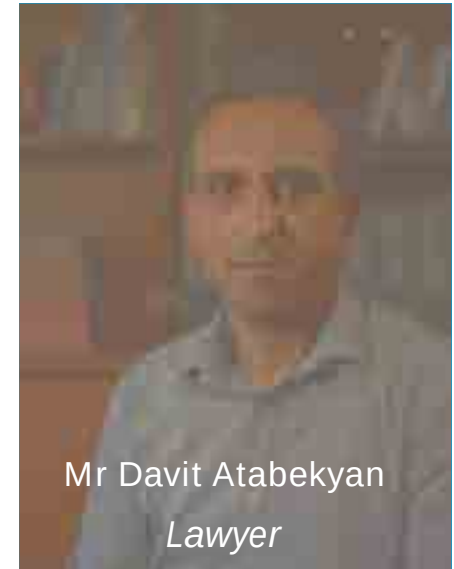
Dr Karen Nazaryan
Executive Director



Ms Tsovinar Ghazaryan
Programme Director



Ms Elmira Madoyan
Chief Accountant



Mr Davit Atabekyan
Lawyer



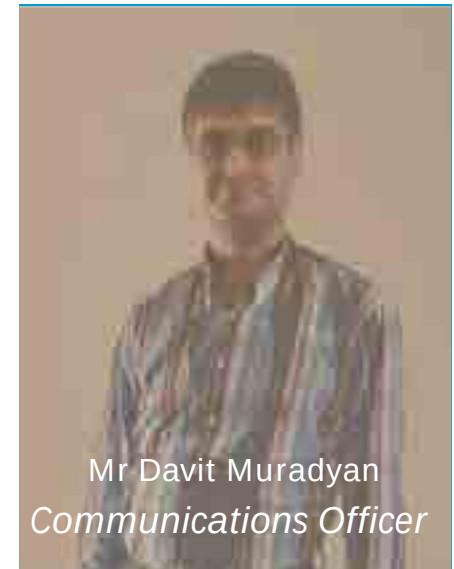
Ms Karine Baghdasaryan
Programme Officer



Ms Tsovinar Manvelyan
Accountant



Ms Lusine Aghajanyan
Administrative Assistant



Mr Davit Muradyan
Communications Officer

OUR TEAM





PROJECTS IMPLEMENTED IN 2020-2021/06

2020-2021/6 IN NUMBERS

**554,905,170
AMD or
1,133,953.60
USD**

Investments for support to displaced people from Artsakh, COVID-19 and development projects

**105,567,370
AMD or
214,567.83
USD**

Investments from local partners on development projects

**15,545
PEOPLE**

Number of displaced people who received material and psychological assistance

**25
PROJECTS**

Number of implemented Integrated Community Development, Awareness Raising and Capacity Building projects

**2,788
PEOPLE**

Number of vocational trainings' participants, children and elderly people who attended social centers and those who received counseling

**850
PEOPLE**

Number of people who received access to drinking and irrigation water

**139
MEDICAL
ITEMS**

Number of medical items donated to hospitals

**1
SHELTER**

Number of shelter constructed in bordering region

2020-2021/6 IN NUMBERS

**150
PEOPLE**

Number of social workers, chaplains, clergy and psychologists trained

**23,000
MASKS**

Number of protective face masks produced

**10
MARZES**

Regions in Armenia ART reached

**5
SOCIAL
ENTERPRISE**

Number of enterprises ART supported

**542
YOUNGSTERS**

Number of people who received scholarships and started internships

**2
FILMS**

Number of videos about WCC ART shot

**52
CASES
MANAGEMENT**

Number cases management with displaced people carried out

**2
CENTERS**

Number of centers who applied to the Ministry of Labour and Social Affairs of RA and were certified as service providers

Integrated Community Development and Social Centres

Covid-19, July 12-15 skirmishes on Armenian-Azerbaijani international border and September 27 - November 10 war over Nagorno-Karabakh disrupted and influenced all aspects of life in Armenia including work of civil society organizations in 2020-2021.

Integrated Community Development (ICD) component of the Armenian Round Table Foundation continued in 2020-2021 in the regions with high poverty rates in the Republic of Armenia. More than **25** implemented projects had contributed to the social inclusion and improvement of economic conditions, spiritual rehabilitation, and environmental protection of the targeted communities. In 2020/2021 Armenian Round Table supported various projects in **9** community development centres in Aragatsotn (Ashtarak, Saghmosavan), Armavir (Gai, Karakert), Gegharkunik (Gavar, Vardenis), Lori (Vanadzor), Shirak (Gyumri) and Tavush (Ijevan) provinces. More than **2,697** people (including children, elderly people, women) participated in vocational training, counselling and out of- school groups. **850** residents of 2 bordering with Azerbaijan villages of Tavush region received water for drinking and irrigation.

Integrated Community Development and Social Centres

Young people and adults participated in vocational trainings, day care centre activities for children and elderly, study groups such as batik and silkscreen decoration, beadwork, carpet weaving, computer literacy, cooking and national cuisine, dancing, embroidery, felting, foreign language (English, Spanish), macramé, painting, pottery, puppet theatre, theatre, sewing, singing, soft skills (CV writing, job interviews) table design, waste processing, wood work.

At the time of outbreak of Covid-19 and war, ART and partners mobilized for support. To combat spread of the virus, social centres organized preparation and distribution of **23,000** protective masks. Masks were prepared and distributed in Etchmiadzin, Gyumri (Gyumri centre also produced linen for local hospital), Ijevan and Vanadzor, Yerevan.

2 centres – Gyumri and Ijevan, advanced in provision of social services and care, were assisted by ART with preparation of their application package and with improving their facilities to comply with state requirements for registration and service delivery. **2 centres** applied to the Ministry of Labour and Social Affairs of RA and were certified as service providers.



**Laying water pipes
in Tavush village**



**Preparation of
masks in Gyumri**



**Painting classes in
Gai center**



**Participants during
cooking classes in Gyumri**

20 young people, mainly women residents of 2 villages in Tavush region -Lusahovit and Yenokavan - received 20 new bee hives with bee colonies, each village also received new honey extractors, due to quality of purchased bee colonies and favourable climatic conditions, it was possible to double the number of bee colonies.

Social Entrepreneurship



The project funded by BftW improved entrepreneurial thinking within social centers with regard to their strategic management and to project design, in particular. ART supported activities with trainings and consultancy, as well as with additional fund opportunities to set up the business. **4** social enterprises were launched and started their activities towards goods and food production and sale. Enterprises continue their work and are able to sustain their own funds due to sale, as well as keep social component of the enterprises.

Due to another project "Shamshadin Eco Meat" agricultural cooperative expanded its production and built a 96-cubic-meter refrigeration facility, the enterprise boosts local economy and creation of decent jobs in the village, it supports **200** farms involved in the livestock sector by buying meat from them and with processing it more efficient, this expands the scope of meat processing, sales and income to local farmers.

Armenia Round Table Foundation constantly and committedly works for changing the negative gender stereotypes in the society, which result gender-based violence, domestic violence, and gender-biased sex selection. Working in close collaboration with the UNFPA Armenia and the Armenian Apostolic Church, ART works to equip the project participants with knowledge and continuously building their skills for sensitively carrying out awareness raising on GBV and DV and psychosocial support to victims of DV and the affected family members. This project mainly focused on prevention of domestic violence, promoting responsible fatherhood and improve the knowledge and skills of the priests and the church-based social workers. Awareness raising seminars and talks in the Army as well as in the community, and individual and family counselling to victims of DV and affected family members, as well as work with DV perpetrators were carried out.

52 army chaplains were trained on matters of abuse, prevention and work with victims of DV and offenders, psychosocial support and responsible fatherhood.

Capacity Building and Empowerment

With the assistance of Bible Society of Armenia, **30** priests of the Armenian Church enriched their resource and capacity for online and in-house service support and trauma healing, **60** teenagers from different nationalities (Armenian, Greek, Assyrian, Russian) and denominations - Armenian Apostolic, Armenian Catholic, Armenian Evangelical, Baptist, Assyrian, Russian Orthodox Churches participated in online courses and learnt how to deal with psychological problems caused by Covid-19 pandemic and related infodemic.



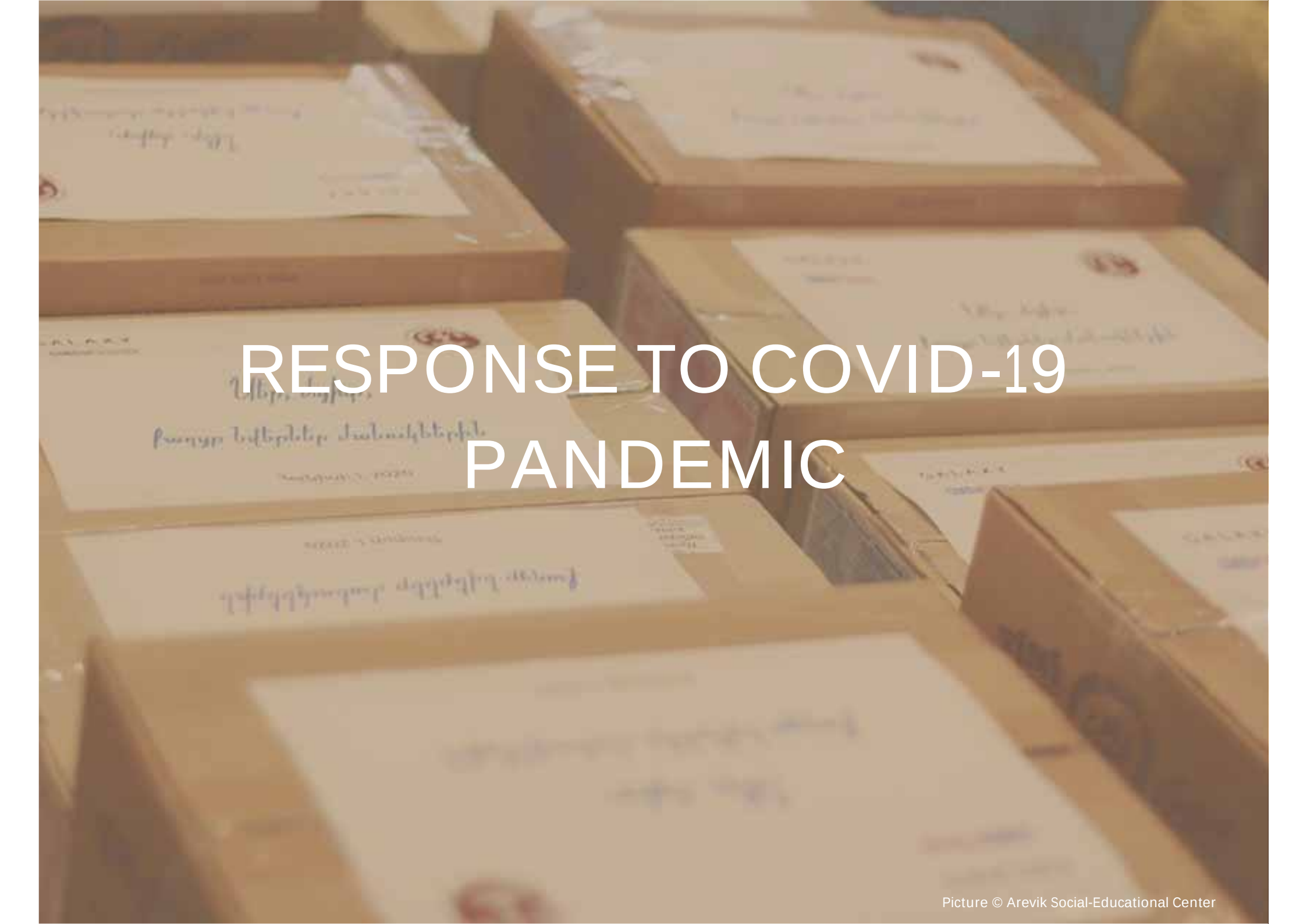
Capacity Building and Empowerment

Capacity building of clergy and social workers, and counselling and gender sensitive work by trainees in their communities were combined under “Church combating domestic violence and promoting men's engagement in addressing it” project. In the course of the year there were four webinars and four supervision/consultative meetings on matters of domestic and gender violence with the involvement of **38** clergy and **11** social workers. **19** clergy and **4** social workers were contracted and delivered awareness raising and counselling to issues of gender stereotypes and their relation with domestic violence, psychological characteristics of discriminatory behaviour, ways of overcoming gender stereotypes, stigma, discrimination with **460** young people, **250** newlyweds, **101** families, **604** servicemen were reached in Aragatsotn, Armavir, Gegharkunik, Kotayk, Lori, Shirak, Tavush regions and in Yerevan.

This project, funded by BftW has supported displaced youth from Artsakh, Iraq, Lebanon, Syria as well as locals residing in Armenia aged 17-35 to be integrated in the Armenian society. The project supported to the integration of **464** young people, presented Christian and Democratic values to the displaced youth, promoted their professional development, capacity building by the means of workshops and educational-cultural events. The provision of scholarships enabled **326** young people to continue their studies and overcome some of the social-economic hardships. During 2020-2021, **216** young people received an opportunity to start an internship according to their professions and receive a small monthly remuneration.

Unity in Diversity: Improved Welfare and Integration of Syrian, Iraqi displaced students and local youth in Armenia





RESPONSE TO COVID-19 PANDEMIC



From October 02 to December 2021 in the frames of "Response to COVID-19 Pandemic in Armenia" funded by ACT Alliance Armenia Round Table Foundation provided assistance to vulnerable people in Aragatsotn, Armavir, Gegharkunik, Lori, Shirak, Tavush regions and the most vulnerable Syrian Armenians who moved to Yerevan and surrounding cities. Total number of the people who received assistance is **3,989** people: Due to this project **1,322** families improved their nutritional needs, received hygiene items. Assistance was provided to the **75** families (**315** people) displaced from Artsakh and found refuge in Armenia. With the financial assistance of HEKS EPER **96** most vulnerable families in Shirak and Tavush regions received packages with food and basic hygiene items. ART implemented another special programme aimed at the overcoming of COVID-19 affects in 2020. It was the launch of SMS campaign, aimed at the involvement of civilians in the activities of charity foundation. A special promotion video was produced with calls to visit roundtable-act.am and make a donation for charity programmes in Armenia. Mobile subscribers in Armenia could also join by sending "coronavirus" to 6428 short number. People also could donate by sending donations to the account number shown in the video. About **500** SMSs were sent, over **207,460** AMD was collected.

A photograph of three women in a meeting room. One woman on the right is standing and wearing a Red Cross ID badge. Two other women are seated at a table with water bottles and papers. The text 'PEACE AND RECONCILIATION' is overlaid in the center.

PEACE AND RECONCILIATION



The “Giving Voice to Peace” project was implemented with the support from HEKS/EPER, Switzerland since November 2018-2021. The project aimed to strengthen capacities of young people in the field of non-violent conflict transformation in regions of Armenia, as well as empower young people to stand up for their communities in front of duty-bearers on local and national levels. The project was implemented in Shirak and Tavush regions. With the outbreak of COVID-19 cases traditional courses on "conflict transformation" were implemented online. In 2020 2 online courses were carried out with participation of **31** young people from Gyumri (Shirak region) and Ijevan (Tavush region).

Due to July 2020 skirmishes on Armenian-Azerbaijani international border ART initiated construction of shelter in bordering with Azerbaijan Tavush region. The shelter can accommodate **30-33** people at a time and is meant to protect civilians from artillery shells. Taking into account massive arrival of displaced people from Nagorno Karabakh to Armenia and need for practical skills in daily work with displaced families, ART organized **2** trainings for social workers, psychologists and managers of social centres. . Trainings involved **38** participants from different regions of Armenia. 1 puppet theatre performance was played in the bordering with Azerbaijan village Movses. Performance was devoted to enliven cultural life in bordering region and bring smiles to children affected by war tensions. The performance was attended by **120** school-age children from the neighbouring communities of Movses village.



SUPPORT TO PEOPLE AFFECTED BY NAGORNO-KARABAKH WAR

Whole potential of Armenia Round Table in 2020-2021/6 was directed to the work and support to displaced families from Artsakh. The massive arrival of people from Nagorno Karabakh has seriously impacted and stretched the capacity of social and health care systems of Armenian which have already been exhausted by protracted COVID-19 pandemic. The goal was to provide rapid emergency assistance to people displaced from Nagorno Karabakh, their needs including shelter, food, hygiene and sanitary items, beddings, clothing and psycho-social assistance.

Armenia Round Table provided different types of assistance which include:

I. Material

- Food packages
- Hygienic items
- Clothing
- Cash
- Household goods

II. Psychological support





With the financial support from Hungarian Inter-Church Aid, Armenia Round Table could shortly after a big flow of people from Nagorno Karabakh to Armenia react to the immediate needs of the people. ART was among the first organizations in the field who rapidly mobilized its resources to respond humanitarian crises. The project supported **318** displaced families (**2,305** people) with **356** packages of food, household and hygiene supplies, **230** people received bedding kits, **2,286** slippers were distributed.

Another project funded by “FONDATION POUR L'AIDE AU PROTESTANTISME RÉFORMÉ” (F.A.P.) grant supported people displaced from Artsakh residing in Armavir marz with food, hygiene and sanitary items, beddings and clothing. The project supported **90** people with **37** packages of food, household and hygiene supplies, **47** people received bedding kits, **32** people were assisted with winter coats.



Another project implemented with the support of ACTED was "Multisectoral emergency assistance to vulnerable conflict-affected population from Armenia". The project aimed to reduce the impact of the armed conflict on displaced and host populations and ensure they have safe access to relevant humanitarian assistance. Winterization kits were distributed in Gegharkunik, Kotayk, Lori, Shirak and Tavush regions to **2,406** people from April 27 to June 30, psycho-social support was provided to **2,349** people **52** cases management carried. Beneficiaries of winterization kits, psycho-social support and case management are: displaced female-headed or single-headed HHs, HHs with +3 children, elderly, persons with disabilities, host families, families with family member killed, injured, captives.



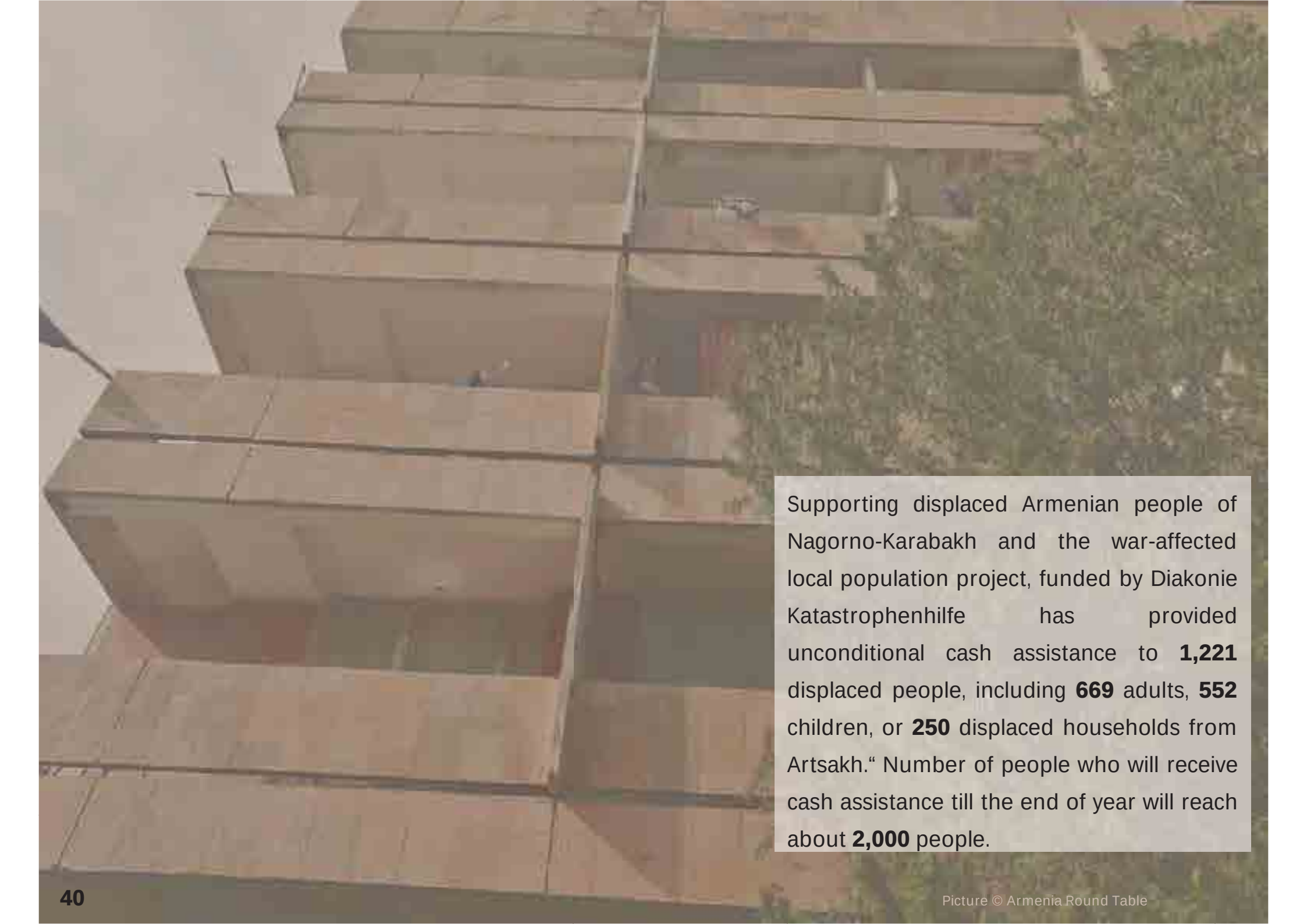
Pandemic, war in Nagorno-Karabakh and thousands of injured people who needed care in hospitals severely disrupted healthcare system in Armenia. In this regard Armenia Round Table received with gratitude from Order of Malta Switzerland humanitarian aid of hospital beds and care supplies. The Foundation delivered the aid to **2** hospitals in one of the vulnerable regions in Armenia, Shirak. Artik Hospital and Mother and Child Hospital in Gyumri received **30** electrical beds with mattresses, **30** bedside tables, **10** extra mattresses, **15** wheeled walkers, **5** wheelchairs, **48** emergency beds and **1** box of diverse hospital materials. In poverty stricken region upgrading of hospital supplies is a challenging and hard task, the humanitarian aid was of important contribution to improving medical condition and in-house care of service users.



The project funded by “Aurora” humanitarian initiative focused to ensure employment to displaced families from Artsakh residing in Shirak, Armavir, Aragatsotn and Ararat marzes. **6** displaced families received **44** chicken, **6** roosters and **800** kg chicken feed. One family living in Armavir marz was provided with profiles to expand their greenhouse. In 2021, ART received donations from Diaspora to support most vulnerable displaced families from Artsakh. By September 2021, **10** displaced families (**60** people) residing in Aragatsotn and Tavush marzes received **100,000** AMD cash assistance. ART plans to support 10-15 more families till the end of the year to start their own business and earn their living.



With the financial support of ACT Alliance “Armed conflict in Nagorno Karabakh: massive arrival of displaced people (Assistance to the citizens of the Republic of Artsakh)” project was implemented. In the frames of the project it was possible to purchase **2,114** packages of food and the same amount of sanitary-hygiene packages, and successfully distribute in Armavir, Aragatsohn, Shirak, Tavoush, Kotayk and Gegharkunik regions of Armenia. Project beneficiaries were about **2,700** people (disabled, women, children, elderly and sick) who received food assistance, as well as sanitary and hygiene items. **328** people got bedding, shelters in Sagmosavan, Tsakhkadzor and Etchmiadzin received also household supplies and their utilities for three months were paid. **17** extremely needy beneficiary families got monetary assistance as well: per 3 families in Armavir and Shirak, 6 families in Gegharkunik and 5 families in Tavush



Supporting displaced Armenian people of Nagorno-Karabakh and the war-affected local population project, funded by Diakonie Katastrophenhilfe has provided unconditional cash assistance to **1,221** displaced people, including **669** adults, **552** children, or **250** displaced households from Artsakh.“ Number of people who will receive cash assistance till the end of year will reach about **2,000** people.

Projects, Investments and Beneficiaries on COVID-19 and Naghorno Karabakh war				
Project name	Duration	Donor	Amount in AMD	Beneficiaries people
1.Support for displaced Armenian people	01.10.20-31.12.20	HIA	13,110,000	2,305
2. Response to COVID-19 Pandemic in Armenia	02.10.20-31.12.20	ACT Alliance	48,944,567	3,989
3. Support to people from Artsakh	18.12.20-31.12.20	FAP	2,143,800	90
4. “Armed conflict in Nagorno Karabakh: massive arrival of displaced people	01.12.20-31.03.21	ACT Alliance	77,475,000	2,836
5. Better Future for Youth	01.12.20-30.06.21	BftW	9,000,620	129
6. Cash assistance to families from Artsakh	01.01.21-30.06.21	Diaspora	1,000,000	60
7. Multisectoral emergency assistance	01.02.21-30.06.21	ACTED	62,068,310	4,450
8. Providing Artsakh people with jobs in Armenia	01.04.21-30.06.21	AURORA	2,595,000	41
9 Supporting displaced Armenian people of NK	01.01.21-31.12.21	Diakonie Kts-fe	121,425,924	1,645
	Total		337,763,220 AMD	15,545 PPL
				41

Support according to regions ppl - people



Independent Auditor's report

AMH
AUDIT



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

AMH Audit (ps)
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2 Arshakunyats Avenue,
Yerevan 0023, Armenia

Telephone: +374 66 62 32 51
Webpage: www.amhaudit.am
www.hlbglobal.com

Independent Auditors' Report

To the Board of Trustees of "Armenia Inter-Church Charitable Round Table Foundation of The World Council of Churches"

Opinion

We have audited the financial statements of "Armenia Inter-Church Charitable Round Table Foundation of The World Council of Churches" Foundation (the "Foundation"), which comprise the statement of financial position as at 31 December 2020, the statements of profit or loss and other comprehensive income, changes in equity and cash flows for the year then ended, and notes, comprising significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at 31 December 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in the Republic of Armenia, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Foundation for the year ended 31 December 2019 were audited by another auditor who expressed an unmodified opinion on those statements on 6 March 2020.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our

AMH
AUDIT



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
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opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner on the audit resulting in this independent auditors' report is:



AMH Audit (ps)
24 May 2021

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World Council of Churches

Armenia Inter-church Charitable Round Table Foundation

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