ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales · Charity number 1008921

Details

Status	Registered
Legal form	Other
Registered	1992-02-27
Register	View on the Charity Commission register

Contact

Address	23 Llantarnam Drive Radyr Cardiff CF15 8GA
Phone	07766164928
Email	magdishafik@hotmail.com

Activities

Objects: TO ADVANCE AND PROMOTE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE TEACHINGS AND PRACTICES OF THE COPTIC ORTHODOX CHURCH. FOR MORE DETAILS SEE CLAUSE 3.2 AND 3.3 OF THE CONSTITUTION ADOPTED 22 JUNE 2008.

Activities: Promotion of the Christian Faith in accordance with the teachings and practices of the Coptic Orthodox Church.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** WALES, UK AND OVERSEAS
- Throughout Wales

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£107,028	£104,757	-	-
2024-04-05	£98,805	£86,823	-	-
2023-04-05	£94,858	£76,212	-	-
2022-04-05	£81,746	£93,575	-	-
2021-04-05	£98,366	£51,515	-	-

Trustees

Name	Role	Appointed
Dr MAGDI SHAFIK		
Dr Maged Fouad Farag		2016-10-01
Dr NADER NAGUIB NAEEM		2012-07-31
GERGIS GHANAMI YAGOUB		
SAMIR HANNA		

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ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1008921

Accounts

31 High View Close,
Hamilton Office Park,
Leicester, LE4 9LJ

T. 0116 2762761
www.tc-group.com

St. Mary and Abu Saifain Coptic Orthodox Church
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

16 June 2025

Our ref: JD/MV/STM046

Dear Sirs,

Financial Statements for the year ended 5 April 2025

We now have pleasure in enclosing the following:-

1. One copy of the financial statements which should be signed by Dr M Shafik on page 2 and page 5 and returned to us. You can download a copy from the portal for your records, otherwise please let us know and we will send you a final signed version.

2. A formal letter of representation which should be signed by Dr M Shafik .

Please do not hesitate to contact us if you have any queries or you require a meeting to discuss these financial statements.

Yours sincerely,

TC Group

TC Group

TC SEM Limited. Registered in England & Wales, no. 14852217. Registered Office: 1 Rushmills, Bedford Road, Northampton, NN4 7YB.
A list of the names of the principals is available at the registered office.

REGISTERED CHARITY NUMBER: 1008921

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

FOR

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST. MARY AND ABU SAIFAIN COPTIC
ORTHODOX CHURCH

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FOR THE YEAR ENDED 5 APRIL 2025

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to advance and promote the Christian Faith in accordance with the teachings and practices of the Coptic Orthodox Church. When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. For the purpose of attaining the aforesaid objectives, but not otherwise, the charity shall:

1. Maintain a place or places of public worship for worship and officiating sacraments and for the due performance of the rites of baptism, marriage, burial and other ceremonies according to the principles of the Coptic Orthodox Faith.

2. To provide and maintain the ministerial services of a priest including the provision of a residence.

3. To hold and otherwise promote religious meetings and conferences.

4. To provide assistance for the needy in the United Kingdom and abroad.

5. To provide spiritual, social and educational activities.

6. To provide for the religious education for members of the Coptic Orthodox community in the doctrine and practices of the Coptic Orthodox Church.

7. To provide the services of persons to perform such duties as may be considered necessary from time to time for the proper administration of the Charity.

8. To raise funds by appealing for and inviting contributions by way of donations, covenants, grants, loans, legacies and subscriptions.

9. To do such other things as shall further the Objectives of the Charity.

Achievements and performance

The continued running and support of the church's activities. During the year the programme of restoration and improvement has continued on the church which is a Grade II listed building. The church is listed for its well preserved architectural interests, its unusual slender arcades and especially for its fine decorative frontage.

FINANCIAL REVIEW

In undertaking the maintenance, restoration and improvement of the church the charity expended £1,403(2024: £1,215) on fixtures, fittings and equipment and £17,484 (2024: £12,087) on repairs and maintenance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution, adopted 16 February 1992 and as amended on 22 June 2008 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

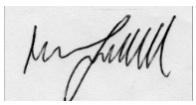
Registered Charity number
1008921

Principal address
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

Trustees
Dr M Shafik
Dr S Bishara (deceased 8.2.25)
Mr G Yagoub
Mr S Hanna
Dr N N Naeem
Dr M F Farag

Independent Examiner
TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 16 June 2025 and signed on its behalf by:



Dr M Shafik - Trustee

Independent examiner's report to the trustees of St. Mary and Abu Saifain Coptic Orthodox Church
I report to the charity trustees on my examination of the accounts of St. Mary and Abu Saifain Coptic Orthodox Church (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

TC Group

J Dennis

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

16 June 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		103,538	95,774
Investment income	2	3,490	3,031
Total		107,028	98,805
EXPENDITURE ON			
Raising funds	3	104,757	86,823
NET INCOME		2,271	11,982
RECONCILIATION OF FUNDS			
Total funds brought forward		1,076,317	1,064,335
TOTAL FUNDS CARRIED FORWARD		1,078,588	1,076,317

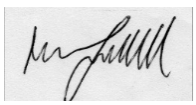
The notes form part of these financial statements

ST. MARY AND ABU SAIFAIN COPTIC
ORTHODOX CHURCH

BALANCE SHEET
5 APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	752,001	760,026
CURRENT ASSETS			
Cash at bank and in hand		326,587	319,492
CREDITORS			
Amounts falling due within one year	8	-	(3,201)
NET CURRENT ASSETS		326,587	316,291
TOTAL ASSETS LESS CURRENT LIABILITIES		1,078,588	1,076,317
NET ASSETS		1,078,588	1,076,317
FUNDS	9		
Unrestricted funds		1,078,588	1,076,317
TOTAL FUNDS		1,078,588	1,076,317

The financial statements were approved by the Board of Trustees and authorised for issue on 16 June 2025 and were signed on its behalf by:



Dr M Shafik - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church building	-	Straight line over 2 to 10 years
Land - cemetary plot	-	Straight line over 2 to 10 years
Freehold property	-	Straight line over 2 to 10 years
Building improvements	-	Straight line over 2 to 10 years
Furniture for Paxton Walk	-	Straight line over 10 years
Fixtures, fittings & equipment	-	Straight line over 10 years

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	3,490	3,031

3. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	104,757	86,823

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Priests	2	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	95,774
Investment income	3,031
Total	98,805
EXPENDITURE ON	
Raising funds	86,823
NET INCOME	11,982
RECONCILIATION OF FUNDS	
Total funds brought forward	1,064,335

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,076,317

7. TANGIBLE FIXED ASSETS

	Church building £	Land - cemetary plot £	Freehold property £
COST			
At 6 April 2024	131,500	3,615	88,769
Additions	-	-	-
At 5 April 2025	131,500	3,615	88,769
DEPRECIATION			
At 6 April 2024	-	-	-
Charge for year	-	-	-
At 5 April 2025	-	-	-
NET BOOK VALUE			
At 5 April 2025	131,500	3,615	88,769
At 5 April 2024	131,500	3,615	88,769

	Building improvements £	Furniture for Paxton Walk £	Fixtures, fittings & equipment £	Totals £
COST				
At 6 April 2024	469,673	3,563	89,677	786,797
Additions	-	-	1,403	1,403
At 5 April 2025	469,673	3,563	91,080	788,200
DEPRECIATION				
At 6 April 2024	-	1,033	25,738	26,771
Charge for year	-	356	9,072	9,428
At 5 April 2025	-	1,389	34,810	36,199
NET BOOK VALUE				
At 5 April 2025	469,673	2,174	56,270	752,001
At 5 April 2024	469,673	2,530	63,939	760,026

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	-	3,201

9. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	1,076,317	2,271	1,078,588
TOTAL FUNDS	1,076,317	2,271	1,078,588

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,028	(104,757)	2,271
TOTAL FUNDS	107,028	(104,757)	2,271

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	1,064,335	11,982	1,076,317
TOTAL FUNDS	1,064,335	11,982	1,076,317

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,805	(86,823)	11,982
TOTAL FUNDS	98,805	(86,823)	11,982

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	1,064,335	14,253	1,078,588
TOTAL FUNDS	1,064,335	14,253	1,078,588

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,833	(191,580)	14,253
TOTAL FUNDS	205,833	(191,580)	14,253

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & subscriptions	87,932	74,827
Gift aid	15,606	20,947
	103,538	95,774
Investment income		
Deposit account interest	3,490	3,031
Total incoming resources	107,028	98,805
EXPENDITURE		
Support costs		
Management		
Wages	42,017	30,715
Rates and water	2,850	2,802
Insurance	4,860	4,595
Light and heat	9,735	11,342
Telephone & internet	558	571
Sundries	500	609
Diocese of London contribution	6,640	4,291
Repairs & renewals	17,484	12,087
Accountancy	2,405	1,673
Legal & professional	4,980	-
Travel flights expenses	1,400	2,350
Donation to Monastery	1,900	6,500
	95,329	77,535
Finance		
Fixtures and fittings	9,428	9,288
Total resources expended	104,757	86,823
Net income	2,271	11,982

This page does not form part of the statutory financial statements

St. Mary and Abu Saifain Coptic Orthodox Church
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

16 June 2025

TC Group
Hamilton Office Park
31 High View Close
Leicester
LE4 9LJ

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 5 April 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.

2 We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.

3 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 5 April 2025 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

4 We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.

6 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.

7 The financial statements are free of material misstatements, including omissions.

Assets and liabilities

8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.

9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

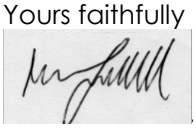
Going concern

16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



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Signed on behalf of the trustees – Dr M Shafik

16 June 2025

ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1008921

Accounts

REGISTERED CHARITY NUMBER: 1008921

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

FOR

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

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FOR THE YEAR ENDED 5 APRIL 2024

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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2. To provide and maintain the ministerial services of a priest including the provision of a residence.

3. To hold and otherwise promote religious meetings and conferences.

4. To provide assistance for the needy in the United Kingdom and abroad.

5. To provide spiritual, social and educational activities.

6. To provide for the religious education for members of the Coptic Orthodox community in the doctrine and practices of the Coptic Orthodox Church.

7. To provide the services of persons to perform such duties as may be considered necessary from time to time for the proper administration of the Charity.

8. To raise funds by appealing for and inviting contributions by way of donations, covenants, grants, loans, legacies and subscriptions.

9. To do such other things as shall further the Objectives of the Charity.

Achievements and performance

The continued running and support of the church's activities. During the year the programme of restoration and improvement has continued on the church which is a Grade II listed building. The church is listed for its well preserved architectural interests, its unusual slender arcades and especially for its fine decorative frontage.

FINANCIAL REVIEW

In undertaking the maintenance, restoration and improvement of the church the charity expended £1,215(2023: £26,618) on fixtures, fittings and equipment and £12,087 (2023: £8,040) on repairs and maintenance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution, adopted 16 February 1992 and as amended on 22 June 2008 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008921

Principal address
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

Trustees
Dr M Shafik
Dr S Bishara
Mr G Yagoub
Mr S Hanna
Dr N N Naeem
Dr M F Farag

Independent Examiner
TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

Dr M Shafik - Trustee

Independent examiner's report to the trustees of St. Mary and Abu Saifain Coptic Orthodox Church
I report to the charity trustees on my examination of the accounts of St. Mary and Abu Saifain Coptic Orthodox Church (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

R J Buckby

TC Group
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

30 September 2024

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		95,774	94,223
Investment income	2	3,031	635
Total		98,805	94,858
EXPENDITURE ON			
Raising funds	3	86,823	76,212
NET INCOME		11,982	18,646
RECONCILIATION OF FUNDS			
Total funds brought forward		1,064,335	1,045,689
TOTAL FUNDS CARRIED FORWARD		1,076,317	1,064,335

The notes form part of these financial statements

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

BALANCE SHEET
5 APRIL 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	7	760,026	768,099
CURRENT ASSETS			
Cash at bank and in hand		319,492	297,976
CREDITORS			
Amounts falling due within one year	8	(3,201)	(1,740)
NET CURRENT ASSETS		316,291	296,236
TOTAL ASSETS LESS CURRENT LIABILITIES		1,076,317	1,064,335
NET ASSETS		1,076,317	1,064,335
FUNDS	9		
Unrestricted funds		1,076,317	1,064,335
TOTAL FUNDS		1,076,317	1,064,335

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

Dr M Shafik - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church building	-	nil
Land - cemetary plot	-	nil
Freehold property	-	nil
Building improvements	-	nil
Furniture for Paxton Walk	-	Straight line over 10 years
Fixtures, fittings & equipment	-	Straight line over 10 years

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	3,031	635

3. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Support costs	86,823	76,212

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Priests	1	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	94,223
Investment income	635
Total	94,858
EXPENDITURE ON	
Raising funds	76,212
NET INCOME	18,646
RECONCILIATION OF FUNDS	
Total funds brought forward	1,045,689

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,064,335

7. TANGIBLE FIXED ASSETS

	Church building £	Land - cemetary plot £	Freehold property £
COST			
At 6 April 2023	131,500	3,615	88,769
Additions	-	-	-
At 5 April 2024	131,500	3,615	88,769
DEPRECIATION			
At 6 April 2023	-	-	-
Charge for year	-	-	-
At 5 April 2024	-	-	-
NET BOOK VALUE			
At 5 April 2024	131,500	3,615	88,769
At 5 April 2023	131,500	3,615	88,769

	Building improvements £	Furniture for Paxton Walk £	Fixtures, fittings & equipment £	Totals £
COST				
At 6 April 2023	469,673	3,563	88,462	785,582
Additions	-	-	1,215	1,215
At 5 April 2024	469,673	3,563	89,677	786,797
DEPRECIATION				
At 6 April 2023	-	677	16,806	17,483
Charge for year	-	356	8,932	9,288
At 5 April 2024	-	1,033	25,738	26,771
NET BOOK VALUE				
At 5 April 2024	469,673	2,530	63,939	760,026
At 5 April 2023	469,673	2,886	71,656	768,099

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	3,201	1,740

9. MOVEMENT IN FUNDS

	At 6.4.23	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	1,064,335	11,982	1,076,317
TOTAL FUNDS	1,064,335	11,982	1,076,317

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,805	(86,823)	11,982
TOTAL FUNDS	98,805	(86,823)	11,982

Comparatives for movement in funds

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	1,045,689	18,646	1,064,335
TOTAL FUNDS	1,045,689	18,646	1,064,335

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,858	(76,212)	18,646
TOTAL FUNDS	94,858	(76,212)	18,646

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.22	Net movement in funds	At 5.4.24
	£	£	£
Unrestricted funds			
General fund	1,045,689	30,628	1,076,317
TOTAL FUNDS	1,045,689	30,628	1,076,317

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	193,663	(163,035)	30,628
TOTAL FUNDS	193,663	(163,035)	30,628

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & subscriptions	74,827	80,412
Gift aid	20,947	13,811
	95,774	94,223
Investment income		
Deposit account interest	3,031	635
Total incoming resources	98,805	94,858
EXPENDITURE		
Support costs		
Management		
Wages	30,715	31,179
Rates and water	2,802	3,859
Insurance	4,595	4,123
Light and heat	11,342	8,269
Telephone & internet	571	539
Sundries	609	719
Diocese of London contribution	4,291	4,874
Repairs & renewals	12,087	8,040
Accountancy	1,673	1,522
Travel flights expenses	2,350	3,807
Donation to Monastery	6,500	1,000
	77,535	67,931
Finance		
Fixtures and fittings	9,288	8,281
Total resources expended	86,823	76,212
Net income	11,982	18,646

This page does not form part of the statutory financial statements

ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1008921

Accounts

REGISTERED CHARITY NUMBER: 1008921

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

FOR

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

TC SEM Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST. MARY AND ABU SAIFAIN COPTIC
ORTHODOX CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective of the charity is to advance and promote the Christian Faith in accordance with the teachings and practices of the Coptic Orthodox Church. When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. For the purpose of attaining the aforesaid objectives, but not otherwise, the charity shall:

1. Maintain a place or places of public worship for worship and officiating sacraments and for the due performance of the rites of baptism, marriage, burial and other ceremonies according to the principles of the Coptic Orthodox Faith.

2. To provide and maintain the ministerial services of a priest including the provision of a residence.

3. To hold and otherwise promote religious meetings and conferences.

4. To provide assistance for the needy in the United Kingdom and abroad.

5. To provide spiritual, social and educational activities.

6. To provide for the religious education for members of the Coptic Orthodox community in the doctrine and practices of the Coptic Orthodox Church.

7. To provide the services of persons to perform such duties as may be considered necessary from time to time for the proper administration of the Charity.

8. To raise funds by appealing for and inviting contributions by way of donations, covenants, grants, loans, legacies and subscriptions.

9. To do such other things as shall further the Objectives of the Charity.

Achievements and performance

The continued running and support of the church's activities. During the year the programme of restoration and improvement has continued on the church which is a Grade II listed building. The church is listed for its well preserved architectural interests, its unusual slender arcades and especially for its fine decorative frontage.

FINANCIAL REVIEW

In undertaking the maintenance, restoration and improvement of the church the charity expended £26,618 (2022: £2,415) on fixtures, fittings and equipment and £8,040 (2022: £14,896) on repairs and maintenance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its constitution, adopted 16 February 1992 and as amended on 22 June 2008 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1008921

Principal address
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

Trustees
Dr M Shafik
Dr S Bishara
Mr G Yagoub
Mr S Hanna
Dr N N Naeem
Dr M F Farag

Independent Examiner
TC SEM Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 23 August 2023 and signed on its behalf by:

Dr M Shafik - Trustee

Independent examiner's report to the trustees of St. Mary and Abu Saifain Coptic Orthodox Church
I report to the charity trustees on my examination of the accounts of St. Mary and Abu Saifain Coptic Orthodox Church (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

TC SEM Limited

R J Buckby FCA

TC SEM Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

23 August 2023

ST. MARY AND ABU SAIFAIN COPTIC
ORTHODOX CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		94,223	81,730
Investment income	2	635	16
Total		94,858	81,746
EXPENDITURE ON			
Raising funds	3	76,212	93,575
NET INCOME/(EXPENDITURE)		18,646	(11,829)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,045,689	1,057,518
TOTAL FUNDS CARRIED FORWARD		1,064,335	1,045,689

The notes form part of these financial statements

BALANCE SHEET
5 APRIL 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	7	768,099	749,762
CURRENT ASSETS			
Cash at bank and in hand		297,976	297,481
CREDITORS			
Amounts falling due within one year	8	(1,740)	(1,554)
NET CURRENT ASSETS		296,236	295,927
TOTAL ASSETS LESS CURRENT LIABILITIES		1,064,335	1,045,689
NET ASSETS		1,064,335	1,045,689
FUNDS	9		
Unrestricted funds		1,064,335	1,045,689
TOTAL FUNDS		1,064,335	1,045,689

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2023 and were signed on its behalf by:

Dr M Shafik - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture for Paxton Walk	-	Straight line over 10 years
Fixtures, fittings & equipment	-	Straight line over 10 years

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	635	16

3. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Support costs	76,212	93,575

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Priests	1	2

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	81,730
Investment income	16
Total	81,746
EXPENDITURE ON	
Raising funds	93,575
NET INCOME/(EXPENDITURE)	(11,829)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,057,518

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,045,689

7. TANGIBLE FIXED ASSETS

	Church building £	Land - cemetary plot £	Freehold property £
COST			
At 6 April 2022	131,500	3,615	88,769
Additions	-	-	-
At 5 April 2023	131,500	3,615	88,769
DEPRECIATION			
At 6 April 2022	-	-	-
Charge for year	-	-	-
At 5 April 2023	-	-	-
NET BOOK VALUE			
At 5 April 2023	131,500	3,615	88,769
At 5 April 2022	131,500	3,615	88,769

	Building improvements £	Furniture for Paxton Walk £	Fixtures, fittings & equipment £	Totals £
COST				
At 6 April 2022	443,055	3,563	88,462	758,964
Additions	26,618	-	-	26,618
At 5 April 2023	469,673	3,563	88,462	785,582
DEPRECIATION				
At 6 April 2022	-	356	8,846	9,202
Charge for year	-	321	7,960	8,281
At 5 April 2023	-	677	16,806	17,483
NET BOOK VALUE				
At 5 April 2023	469,673	2,886	71,656	768,099
At 5 April 2022	443,055	3,207	79,616	749,762

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Taxation and social security	1,740	1,554

9. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	1,045,689	18,646	1,064,335
TOTAL FUNDS	1,045,689	18,646	1,064,335

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,858	(76,212)	18,646
TOTAL FUNDS	94,858	(76,212)	18,646

Comparatives for movement in funds

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	1,057,518	(11,829)	1,045,689
TOTAL FUNDS	1,057,518	(11,829)	1,045,689

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,746	(93,575)	(11,829)
TOTAL FUNDS	81,746	(93,575)	(11,829)

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	1,057,518	6,817	1,064,335
TOTAL FUNDS	1,057,518	6,817	1,064,335

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,604	(169,787)	6,817
TOTAL FUNDS	176,604	(169,787)	6,817

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & subscriptions	80,412	68,374
Gift aid	13,811	13,356
	94,223	81,730
Investment income		
Deposit account interest	635	16
Total incoming resources	94,858	81,746
EXPENDITURE		
Support costs		
Management		
Wages	31,179	34,875
Rates and water	3,859	3,758
Insurance	4,123	3,833
Light and heat	8,269	4,000
Telephone & internet	539	858
Sundries	719	309
Diocese of London contribution	4,874	5,502
Repairs & renewals	8,040	14,896
Accountancy	1,522	1,416
Legal & professional	-	4,785
Travel flights expenses	3,807	4,548
Funeral expenses	-	5,593
Donation to Monastery	1,000	-
	67,931	84,373
Finance		
Fixtures and fittings	8,281	9,202
Total resources expended	76,212	93,575
Net income/(expenditure)	18,646	(11,829)

This page does not form part of the statutory financial statements

ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1008921

Accounts

REGISTERED CHARITY NUMBER: 1008921

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

FOR

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

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For The Year Ended 5 April 2022

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to advance and promote the Christian Faith in accordance with the teachings and practices of the Coptic Orthodox Church. When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. For the purpose of attaining the aforesaid objectives, but not otherwise, the charity shall:

1. Maintain a place or places of public worship for worship and officiating sacraments and for the due performance of the rites of baptism, marriage, burial and other ceremonies according to the principles of the Coptic Orthodox Faith.

2. To provide and maintain the ministerial services of a priest including the provision of a residence.

3. To hold and otherwise promote religious meetings and conferences.

4. To provide assistance for the needy in the United Kingdom and abroad.

5. To provide spiritual, social and educational activities.

6. To provide for the religious education for members of the Coptic Orthodox community in the doctrine and practices of the Coptic Orthodox Church.

7. To provide the services of persons to perform such duties as may be considered necessary from time to time for the proper administration of the Charity.

8. To raise funds by appealing for and inviting contributions by way of donations, covenants, grants, loans, legacies and subscriptions.

9. To do such other things as shall further the Objectives of the Charity.

Achievements and performance
The continued running and support of the church's activities. During the year the programme of restoration and improvement has continued on the church which is a Grade II listed building. The church is listed for its well preserved architectural interests, its unusual slender arcades and especially for its fine decorative frontage.

FINANCIAL REVIEW
In undertaking the maintenance, restoration and improvement of the church the charity expended £2,415 (2021: £nil) on fixtures, fittings and equipment and £14,896 (2021: £11,147) on repairs and maintenance.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, its constitution, adopted 16 February 1992 and as amended on 22 June 2008 and constitutes an unincorporated charity.

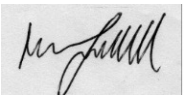
REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1008921

Principal address
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

Trustees
Dr M Shafik
Dr S Bishara
Mr G Yagoub
Mr S Hanna
Dr N N Naeem
Dr M F Farag

Independent Examiner
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 9 August 2022 and signed on its behalf by:



Dr M Shafik - Trustee

Independent examiner's report to the trustees of St. Mary and Abu Saifain Coptic Orthodox Church
I report to the charity trustees on my examination of the accounts of St. Mary and Abu Saifain Coptic Orthodox Church (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Fortus Midlands limited

R J Buckby FCA
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

9 August 2022

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 5 April 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		81,730	98,303
Investment income	2	16	63
Total		81,746	98,366
EXPENDITURE ON			
Raising funds	3	93,575	51,515
NET INCOME/(EXPENDITURE)		(11,829)	46,851
RECONCILIATION OF FUNDS			
Total funds brought forward		1,057,518	1,010,667
TOTAL FUNDS CARRIED FORWARD		1,045,689	1,057,518

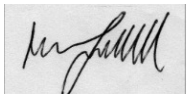
The notes form part of these financial statements

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

BALANCE SHEET
5 April 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	7	749,762	756,549
CURRENT ASSETS			
Cash at bank and in hand		297,481	300,969
CREDITORS			
Amounts falling due within one year	8	(1,554)	-
NET CURRENT ASSETS		295,927	300,969
TOTAL ASSETS LESS CURRENT LIABILITIES		1,045,689	1,057,518
NET ASSETS		1,045,689	1,057,518
FUNDS	9		
Unrestricted funds		1,045,689	1,057,518
TOTAL FUNDS		1,045,689	1,057,518

The financial statements were approved by the Board of Trustees and authorised for issue on 9 August 2022 and were signed on its behalf by:



Dr M Shafik - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture for Paxton Walk	-	Straight line over 10 years
Fixtures, fittings & equipment	-	Straight line over 10 years

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	16	63

3. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Support costs	93,575	51,515

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Priests	2	2

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	98,303
Investment income	63
Total	98,366
EXPENDITURE ON	
Raising funds	51,515
NET INCOME	46,851
RECONCILIATION OF FUNDS	
Total funds brought forward	1,010,667

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
TOTAL FUNDS CARRIED FORWARD	1,057,518

7. TANGIBLE FIXED ASSETS

	Church building £	Land - cemetary plot £	Freehold property £
COST			
At 6 April 2021	131,500	3,615	88,769
Additions	-	-	-
At 5 April 2022	131,500	3,615	88,769
DEPRECIATION			
Charge for year	-	-	-
NET BOOK VALUE			
At 5 April 2022	131,500	3,615	88,769
At 5 April 2021	131,500	3,615	88,769

	Building improvements £	Furniture for Paxton Walk £	Fixtures, fittings & equipment £	Totals £
COST				
At 6 April 2021	443,055	3,563	86,047	756,549
Additions	-	-	2,415	2,415
At 5 April 2022	443,055	3,563	88,462	758,964
DEPRECIATION				
Charge for year	-	356	8,846	9,202
NET BOOK VALUE				
At 5 April 2022	443,055	3,207	79,616	749,762
At 5 April 2021	443,055	3,563	86,047	756,549

continued...

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	1,554	-

9. MOVEMENT IN FUNDS

	At 6.4.21	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	1,057,518	(11,829)	1,045,689
TOTAL FUNDS	1,057,518	(11,829)	1,045,689

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,746	(93,575)	(11,829)
TOTAL FUNDS	81,746	(93,575)	(11,829)

Comparatives for movement in funds

	At 6.4.20	Net movement in funds	At 5.4.21
	£	£	£
Unrestricted funds			
General fund	1,010,667	46,851	1,057,518
TOTAL FUNDS	1,010,667	46,851	1,057,518

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	98,366	(51,515)	46,851
TOTAL FUNDS	98,366	(51,515)	46,851

continued...

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.20	Net movement in funds	At 5.4.22
	£	£	£
Unrestricted funds			
General fund	1,010,667	35,022	1,045,689
TOTAL FUNDS	1,010,667	35,022	1,045,689

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	180,112	(145,090)	35,022
TOTAL FUNDS	180,112	(145,090)	35,022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 5 April 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & subscriptions	68,374	77,432
Gift aid	13,356	16,020
Job retention scheme	-	4,851
	81,730	98,303
Investment income		
Deposit account interest	16	63
Total incoming resources	81,746	98,366
EXPENDITURE		
Support costs		
Management		
Wages	34,875	15,750
Rates and water	3,758	2,520
Insurance	3,833	3,623
Light and heat	4,000	3,848
Telephone & internet	858	646
Sundries	309	193
Travelling	-	1,820
Health & Safety	-	1,584
Diocese of London contribution	5,502	6,300
Donations	-	2,500
Repairs & renewals	14,896	11,147
Accountancy	1,416	1,584
Legal & professional	4,785	-
Travel flights expenses	4,548	-
Funeral expenses	5,593	-
	84,373	51,515
Finance		
Fixtures and fittings	9,202	-
Total resources expended	93,575	51,515
Net (expenditure)/income	(11,829)	46,851

This page does not form part of the statutory financial statements

ST MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1008921

Accounts

REGISTERED CHARITY NUMBER: 1008921

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

FOR

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 5 April 2021

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The main objective of the charity is to advance and promote the Christian Faith in accordance with the teachings and practices of the Coptic Orthodox Church. When planning our activities for the year, the trustees have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. For the purpose of attaining the aforesaid objectives, but not otherwise, the charity shall:

1. Maintain a place or places of public worship for worship and officiating sacraments and for the due performance of the rites of baptism, marriage, burial and other ceremonies according to the principles of the Coptic Orthodox Faith

2. To provide and maintain the ministerial services of a priest including the provision of a residence.

3. To hold and otherwise promote religious meetings and conferences.

4. To provide assistance for the needy in the United Kingdom and abroad.

5. To provide spiritual, social and educational activities.

6. To provide for the religious education for members of the Coptic Orthodox community in the doctrine and practices of the Coptic Orthodox Church.

7. To provide the services of persons to perform such duties as may be considered necessary from time to time for the proper administration of the Charity.

8. To raise funds by appealing for and inviting contributions by way of donations, covenants, grants, loans, legacies and subscriptions.

9. To do such other things as shall further the Objectives of the Charity.

Achievements and performance
The continued running and support of the churches activities. During the year the programme of restoration and improvement has continued on the church which is a Grade II listed building. The church is listed for its well preserved architectural interests, its unusual slender arcades and especially for its fine decorative frontage

FINANCIAL REVIEW
In undertaking the restoration and improvement of the church the charity expended £nil (2020 £5,789) during the year together with £nil (2020 £19,467) on Fixtures and £11,147 (2020 £7,103) on repairs and maintenance.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, its constitution, adopted 16 February 1992 and as amended on 22 June 2008 and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1008921

Principal address
23 Llantarnam Drive
Radyr
Cardiff
CF15 8GA

Trustees
Dr M Shafik
Dr S Bishara
Mr G Yagoub
Mr S Hanna
Mrs N Mikhail (resigned 20.8.20)
Dr N N Naeem
Dr M F Farag

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

Approved by order of the board of trustees on 28 September 2021 and signed on its behalf by:

Dr M Shafik - Trustee

Independent examiner's report to the trustees of St. Mary and Abu Saifain Coptic Orthodox Church
I report to the charity trustees on my examination of the accounts of St. Mary and Abu Saifain Coptic Orthodox Church (the Trust) for the year ended 5 April 2021.

Responsibilities and basis of report
As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

R J Buckby FCA
Fortus Midlands Limited
31 High View Close
Hamilton Office Park
Leicester
Leicestershire
LE4 9LJ

28 September 2021

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 5 April 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		98,303	102,163
Investment income	2	63	285
Total		98,366	102,448
EXPENDITURE ON			
Raising funds	3	51,515	95,175
NET INCOME		46,851	7,273
RECONCILIATION OF FUNDS			
Total funds brought forward		1,010,667	1,003,394
TOTAL FUNDS CARRIED FORWARD		1,057,518	1,010,667

The notes form part of these financial statements

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

BALANCE SHEET
5 April 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	7	756,549	756,549
CURRENT ASSETS			
Cash at bank and in hand		300,969	254,118
NET CURRENT ASSETS		300,969	254,118
TOTAL ASSETS LESS CURRENT LIABILITIES		1,057,518	1,010,667
NET ASSETS		1,057,518	1,010,667
FUNDS	8		
Unrestricted funds		1,057,518	1,010,667
TOTAL FUNDS		1,057,518	1,010,667

The financial statements were approved by the Board of Trustees and authorised for issue on 28 September 2021 and were signed on its behalf by:

Dr M Shafik - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
No depreciation is charged on the assets.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	63	285

3. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Support costs	51,515	95,175

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

continued...

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Priests	2	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	102,163
Investment income	285
Total	102,448
EXPENDITURE ON	
Raising funds	95,175
NET INCOME	7,273
RECONCILIATION OF FUNDS	
Total funds brought forward	1,003,394
TOTAL FUNDS CARRIED FORWARD	1,010,667

7. TANGIBLE FIXED ASSETS

	Church building £	Land - cemetary plot £	Freehold property £
COST			
At 6 April 2020 and 5 April 2021	131,500	3,615	88,769
NET BOOK VALUE			
At 5 April 2021	131,500	3,615	88,769
At 5 April 2020	131,500	3,615	88,769

	Building improvements £	Furniture for Paxton Walk £	Fixtures, fittings & equipment £	Totals £
COST				
At 6 April 2020 and 5 April 2021	443,055	3,563	86,047	756,549
NET BOOK VALUE				
At 5 April 2021	443,055	3,563	86,047	756,549
At 5 April 2020	443,055	3,563	86,047	756,549

continued...

8. MOVEMENT IN FUNDS

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	1,010,667	46,851	1,057,518
TOTAL FUNDS	1,010,667	46,851	1,057,518

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,366	(51,515)	46,851
TOTAL FUNDS	98,366	(51,515)	46,851

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	At 5.4.20 £
Unrestricted funds			
General fund	1,003,394	7,273	1,010,667
TOTAL FUNDS	1,003,394	7,273	1,010,667

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,448	(95,175)	7,273
TOTAL FUNDS	102,448	(95,175)	7,273

A current year 12 months and prior year 12 months combined position is as follows:

	At 6.4.19 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	1,003,394	54,124	1,057,518
TOTAL FUNDS	1,003,394	54,124	1,057,518

continued...

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	200,814	(146,690)	54,124
TOTAL FUNDS	200,814	(146,690)	54,124

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

ST. MARY AND ABU SAIFAIN COPTIC ORTHODOX CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 5 April 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & subscriptions	77,432	86,120
Gift aid	16,020	16,043
Job retention scheme	4,851	-
	98,303	102,163
Investment income		
Deposit account interest	63	285
Total incoming resources	98,366	102,448
EXPENDITURE		
Support costs		
Management		
Wages	15,750	33,859
Rates and water	2,520	2,311
Insurance	3,623	3,779
Light and heat	3,848	3,860
Telephone & internet	646	706
Sundries	193	189
Travelling	1,820	940
Health & Safety	1,584	1,584
Diocese of London contribution	6,300	4,296
Fixtures, fittings & equipment	-	19,317
Building improvements	-	5,789
Books	-	500
Donations	2,500	10,000
Repairs & renewals	11,147	7,103
Accountancy	1,584	792
Legal & professional	-	150
	51,515	95,175
Total resources expended	51,515	95,175
Net income	46,851	7,273

This page does not form part of the statutory financial statements