

# ST. ANTONY COPTIC ORTHODOX CHURCH

England & Wales · Charity number 1061959

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1997-04-19

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 40 Kingston Drive  
Whitley Bay  
Tyne And Wear  
NE26 1JJ

**Phone** 07899795788

**Email** [BISHOP\\_ANTONY2000@YAHOO.COM](mailto:BISHOP_ANTONY2000@YAHOO.COM)

## Activities

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**Objects:** TO PROMOTE THE RELIGION OF THE COPTIC ORTHODOX CHURCH IN THE NORTH EAST OF ENGLAND

**Activities:** Religious activities

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

## Geography

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- **Area of benefit:** NORTH EAST ENGLAND
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£156,270	£94,723	-	-
2023-12-31	£130,394	£83,963	-	-
2022-12-31	£147,454	£66,674	-	-
2021-12-31	£119,009	£71,970	-	-
2020-12-31	£136,212	£83,958	-	-

## Trustees

Name	Role	Appointed
<b>His Eminence Metropolitan Anba Antony</b>	Chair	2011-11-24
DR H N LOTFALLAH		
Dr Emad Gabrawi		2023-05-16
Dr Fady Yanni		2023-05-16
Isis Sidhom		2023-05-16
Rafik Migally		2023-05-16
Rev Nabil Aziz		2023-05-16
Sameh Dawoud		2023-05-16

**ST. ANTONY COPTIC ORTHODOX CHURCH**

England & Wales - Charity number 1061959

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# Accounts

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**Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 December 2024  
for  
ST. ANTONY COPTIC ORTHODOX CHURCH**

Botros & Co Ltd  
Accountants & Chartered Tax Advisors  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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## ST. ANTONY COPTIC ORTHODOX CHURCH

### Report of the Trustees for the Year Ended 31 December 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

(England and Wales)

##### **Registered Charity number**

01061959

##### **Registered office**

St. Leonard's Road  
Eastwood  
Rotherham  
South Yorkshire  
S65 1PA

##### **Trustees**

H G Bishop Antony  
Dr H N Lotfallah  
Mrs I B Sidhom  
Rev.Fr. M Aziz  
Dr E S Gabrawi  
Dr F Y G Yanni  
Dr R S Migally  
Eng S Dawoud

##### **Company Secretary**

Dr H N Lotfallah

##### **Auditor**

Botros & Co Ltd  
Accountants & Chartered Tax Advisors  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

##### **Bankers**

Barclays Bank plc  
P O Box 20  
27 Church Street  
Barnsley  
South Yorkshire  
S70 2AJ

## ST. ANTONY COPTIC ORTHODOX CHURCH

### Report of the Trustees for the Year Ended 31 December 2024

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#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Committee

His Grace Bishop Antony	Chairman
Fr Michael Aziz	Secretary
Dr Hany Nassim Lotfallah	Treasurer
Mrs Isis Boulos Sidhom	
Dr Emad Sesostris Gabrawi	
Eng. Sameh Dawoud	
Dr Fady Youssef Garas Yanni	
Dr Rafik Samir Migally	

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St. Antony Coptic Orthodox Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### AUDITOR

The auditor, Botros & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19 August 2025 and signed on its behalf by:

Charity secretary  
Dr H N Lotfallah - Secretary

## **Report of the Independent Auditor to the Trustees of St. Antony Coptic Orthodox Church**

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### **Opinion**

I have audited the financial statements of St. Antony Coptic Orthodox Church (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. My responsibilities under those standards are further described in the Auditor responsibilities for the audit of the financial statements section of my report. I am independent of the charitable company in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the FRC's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, I have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and my Report of the Independent Auditor thereon.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Matters on which I am required to report by exception**

I have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires me to report to you if, in my opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all the information and explanations I require for my audit.

## **Report of the Independent Auditor to the Trustees of St. Antony Coptic Orthodox Church**

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### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **My responsibilities for the audit of the financial statements**

I have been appointed as auditor under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

My 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 a Report of the Independent Auditor that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

The extent to which my procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to FRS 102 for SMEs; Laws and regulations related with Charities Act 2011.

(ISA (UK) 250 Section 'A Consideration of Laws and Regulations in an Audit of Financial Statements' paragraph 6).

We assessed the risks of material misstatement in respect of fraud as follows:-

- Analytical procedures used to identify any unusual or unexpected relationships.
- Identify particular areas that were susceptible to misstatement as part of our fraud discussion management.
- Identify any fraud risk factors in its discussion of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above; we corroborated our enquiries through review of records with HMRC; We considered the risk of fraud through management override and, in response, we incorporated testing of some transactions into our audit approach and tested entries throughout the year.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my Report of the Independent Auditor.

**Report of the Independent Auditor to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Use of my report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My audit work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

Botros & Co Ltd  
Accountants & Chartered Tax Advisors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

19 August 2025

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Statement of Financial Activities  
for the Year Ended 31 December 2024**

	Notes	<b>31.12.24 Unrestricted fund £</b>	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>156,031</b>	130,244
Investment income	2	<b>239</b>	150
<b>Total</b>		<b>156,270</b>	130,394
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>91,024</b>	80,763
Other		<b>3,699</b>	3,200
<b>Total</b>		<b>94,723</b>	83,963
<b>NET INCOME</b>		<b>61,547</b>	46,431
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>743,519</b>	697,088
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>805,066</b>	743,519

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Balance Sheet  
31 December 2024**

	Notes	<b>31.12.24 Unrestricted fund £</b>	31.12.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	<b>566,092</b>	568,618
<b>CURRENT ASSETS</b>			
Debtors	9	<b>55,000</b>	50,000
Cash at bank		<b>201,569</b>	133,793
		<b>256,569</b>	183,793
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(17,595)</b>	(8,892)
<b>NET CURRENT ASSETS</b>		<b>238,974</b>	174,901
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>805,066</b>	743,519
<b>NET ASSETS</b>		<b>805,066</b>	743,519
<b>FUNDS</b>	11		
Unrestricted funds		<b>805,066</b>	743,519
<b>TOTAL FUNDS</b>		<b>805,066</b>	743,519

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 August 2025 and were signed on its behalf by:

H N Lotfallah - Trustee

The notes form part of these financial statements

## ST. ANTONY COPTIC ORTHODOX CHURCH

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Improvements to property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

##### Taxation

The charity is exempt from corporation 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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>239</u>	<u>150</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.12.24</b>	31.12.23
	£	£
House council & water charges	<b>381</b>	1,688
Telephone	<b>714</b>	682
Clergy living costs	<b>2,290</b>	3,540
House light & heat	<b>727</b>	3,350
Premises insurance	<b>5,974</b>	354
Motor expenses	<b>560</b>	480
Travelling expenses	<b>585</b>	560
Sundry	<b>245</b>	1,024
Professional fees	<b>919</b>	-
	<u><b>12,395</b></u>	<u>11,678</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.12.24</b>	31.12.23
	£	£
Depreciation - owned assets	<u><b>2,526</b></u>	<u>3,013</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. STAFF COSTS**

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

	<b>31.12.24</b>	31.12.23
Priest & administrative staff	<u><b>1</b></u>	<u>1</u>

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

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	130,244
Investment income	150
<b>Total</b>	<u>130,394</u>
<b>EXPENDITURE ON</b>	
Raising funds	80,763
Other	3,200
<b>Total</b>	<u>83,963</u>
<b>NET INCOME</b>	46,431
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	697,088
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>743,519</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	<u>444,514</u>	<u>108,641</u>	<u>11,322</u>
<b>DEPRECIATION</b>			
At 1 January 2024	-	669	9,863
Charge for year	-	-	219
At 31 December 2024	-	<u>669</u>	<u>10,082</u>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>444,514</u>	<u>107,972</u>	<u>1,240</u>
At 31 December 2023	<u>444,514</u>	<u>107,972</u>	<u>1,459</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**8. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2024 and 31 December 2024	<b>23,156</b>	<b>11,700</b>	<b>599,333</b>
<b>DEPRECIATION</b>			
At 1 January 2024	<b>9,537</b>	<b>10,646</b>	<b>30,715</b>
Charge for year	<b>2,043</b>	<b>264</b>	<b>2,526</b>
At 31 December 2024	<b>11,580</b>	<b>10,910</b>	<b>33,241</b>
<b>NET BOOK VALUE</b>			
At 31 December 2024	<b>11,576</b>	<b>790</b>	<b>566,092</b>
At 31 December 2023	13,619	1,054	568,618

**9. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.12.24</b>	31.12.23
	£	£
Sundry debtors	<b>55,000</b>	50,000

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.24</b>	31.12.23
	£	£
Social security and other taxes	<b>17,404</b>	8,701
Pension payable	<b>191</b>	191
	<b>17,595</b>	8,892

**11. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	<b>743,519</b>	<b>61,547</b>	<b>805,066</b>
<b>TOTAL FUNDS</b>	<b>743,519</b>	<b>61,547</b>	<b>805,066</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>156,270</b>	<b>(94,723)</b>	<b>61,547</b>
<b>TOTAL FUNDS</b>	<b>156,270</b>	<b>(94,723)</b>	<b>61,547</b>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	697,088	46,431	743,519
<b>TOTAL FUNDS</b>	<u>697,088</u>	<u>46,431</u>	<u>743,519</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,394	(83,963)	46,431
<b>TOTAL FUNDS</b>	<u>130,394</u>	<u>(83,963)</u>	<u>46,431</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	697,088	107,978	805,066
<b>TOTAL FUNDS</b>	<u>697,088</u>	<u>107,978</u>	<u>805,066</u>

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 £
<b>Unrestricted funds</b>			
General fund	286,664	(178,686)	107,978
<b>TOTAL FUNDS</b>	<u>286,664</u>	<u>(178,686)</u>	<u>107,978</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

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**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	<b>1</b>	-
Donations	<b>156,030</b>	130,244
	<b>156,031</b>	130,244
<b>Investment income</b>		
Deposit account interest	<b>239</b>	150
<b>Total incoming resources</b>	<b>156,270</b>	130,394
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Salaries	<b>39,000</b>	39,000
Pensions	<b>983</b>	982
Church water charges	<b>313</b>	787
Church light & heat	<b>16,422</b>	7,608
Church activity costs	<b>6,264</b>	6,778
Church repairs & renewals	<b>15,647</b>	13,930
	<b>78,629</b>	69,085
<b>Investment management costs</b>		
House council & water charges	<b>381</b>	1,688
Telephone	<b>714</b>	682
Clergy living costs	<b>2,290</b>	3,540
House light & heat	<b>727</b>	3,350
Premises insurance	<b>5,974</b>	354
Motor expenses	<b>560</b>	480
Travelling expenses	<b>585</b>	560
Sundry	<b>245</b>	1,024
Professional fees	<b>919</b>	-
	<b>12,395</b>	11,678
<b>Other</b>		
Plant and machinery	<b>219</b>	258
Fixtures and fittings	<b>2,043</b>	2,403
Motor vehicles	<b>264</b>	352
Bank charges	<b>1,173</b>	187
	<b>3,699</b>	3,200
<b>Total resources expended</b>	<b>94,723</b>	83,963
<b>Net income</b>	<b>61,547</b>	46,431

This page does not form part of the statutory financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

England & Wales - Charity number 1061959

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# Accounts

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**Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 December 2023  
for  
ST. ANTONY COPTIC ORTHODOX CHURCH**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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# ST. ANTONY COPTIC ORTHODOX CHURCH

## Report of the Trustees for the Year Ended 31 December 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **Recruitment and appointment of new trustees**

The following new trustees are appointed on 15th May 2023.

Rev Fr. Michael (Nabil Aziz)  
Mrs. Isis Boulos Sidhom  
Dr. Emad Sesostris Gabrawi  
Eng. Sameh Dawoud  
Dr. Fady Youssef Garas Yanni  
Dr. Rafik Samir Migally

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

(England and Wales)

#### **Registered Charity number**

01061959

#### **Registered office**

St. Leonard's Road  
Eastwood  
Rotherham  
South Yorkshire  
S65 1PA

#### **Trustees**

H G Bishop Antony  
Dr H N Lotfallah  
Dr M G Moussa (resigned 15.5.23)  
Dr E A Girgis (resigned 15.5.23)  
Dr D Youssef (resigned 15.5.23)  
Mrs I B Sidhom (appointed 15.5.23)  
Rev.Fr. M Aziz (appointed 15.5.23)  
Dr E S Gabrawi (appointed 15.5.23)  
Dr F Y G Yanni (appointed 15.5.23)  
Dr R S Migally (appointed 15.5.23)  
Eng S Dawoud (appointed 15.5.23)

#### **Company Secretary**

Dr H N Lotfallah

#### **Auditors**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Report of the Trustees  
for the Year Ended 31 December 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Barclays Bank plc  
P O Box 20  
27 Church Street  
Barnsley  
South Yorkshire  
S70 2AJ

**Committee**

His Grace Bishop Antony	Chairman
Fr Michael Aziz	
Dr Hany Nassim Lotfallah	Treasurer
Mrs Isis Boulos Sidhom	
Dr Emad Sesostris Gabrawi	
Eng. Sameh Dawoud	
Dr Fady Youssef Garas Yanni	
Dr Rafik Samir Migally	

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of St. Antony Coptic Orthodox Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Botros & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 August 2024 and signed on its behalf by:

Charity secretary  
Dr H N Lotfallah - Secretary

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Opinion**

We have audited the financial statements of St. Antony Coptic Orthodox Church (the 'charitable company') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to FRS 102 for SMEs; Laws and regulations related with Charities Act 2011.

(ISA (UK) 250 Section 'A Consideration of Laws and Regulations in an Audit of Financial Statements' paragraph 6).

We assessed the risks of material misstatement in respect of fraud as follows:-

- Analytical procedures used to identify any unusual or unexpected relationships.
- Identify particular areas that were susceptible to misstatement as part of our fraud discussion management.
- Identify any fraud risk factors in its discussion of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above; we corroborated our enquiries through review of records with HMRC; We considered the risk of fraud through management override and, in response, we incorporated testing of some transactions into our audit approach and tested entries throughout the year.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Botros & Co  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

23 August 2024

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Statement of Financial Activities  
for the Year Ended 31 December 2023**

	Notes	<b>31.12.23 Unrestricted fund £</b>	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>130,244</b>	147,439
Investment income	2	<b>150</b>	15
<b>Total</b>		<b>130,394</b>	147,454
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>80,763</b>	65,725
Other		<b>3,200</b>	949
<b>Total</b>		<b>83,963</b>	66,674
<b>NET INCOME</b>		<b>46,431</b>	80,780
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>697,088</b>	616,308
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>743,519</b>	697,088

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Balance Sheet  
31 December 2023**

	Notes	<b>31.12.23 Unrestricted fund £</b>	31.12.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	<b>568,618</b>	553,158
<b>CURRENT ASSETS</b>			
Debtors	9	<b>50,000</b>	53,216
Cash at bank		<b>133,793</b>	90,964
		<b>183,793</b>	144,180
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(8,892)</b>	(250)
<b>NET CURRENT ASSETS</b>		<b>174,901</b>	143,930
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>743,519</b>	697,088
<b>NET ASSETS</b>		<b>743,519</b>	697,088
<b>FUNDS</b>			
Unrestricted funds	11	<b>743,519</b>	697,088
<b>TOTAL FUNDS</b>		<b>743,519</b>	697,088

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 August 2024 and were signed on its behalf by:

H N Lotfallah - Trustee

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements  
for the Year Ended 31 December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Improvements to property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation 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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	<b>31.12.23</b>	31.12.22
	<b>£</b>	£
Deposit account interest	<b>150</b>	15
	<u>          </u>	<u>          </u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.12.23</b>	31.12.22
	£	£
House council & water charges	<b>1,688</b>	503
Telephone	<b>682</b>	618
Clergy living costs	<b>3,540</b>	3,223
House light & heat	<b>3,350</b>	2,232
Premises insurance	<b>354</b>	-
Motor expenses	<b>480</b>	540
Travelling expenses	<b>560</b>	585
Sundry	<b>1,024</b>	762
	<u><b>11,678</b></u>	<u>8,463</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.12.23</b>	31.12.22
	£	£
Depreciation - owned assets	<b>3,013</b>	890

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**6. STAFF COSTS**

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

	<b>31.12.23</b>	31.12.22
Priest & administrative staff	<b>1</b>	1

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	147,439
Investment income	15
<b>Total</b>	<u>147,454</u>
<b>EXPENDITURE ON</b>	
Raising funds	65,725

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
Other	949
<b>Total</b>	<u>66,674</u>
 <b>NET INCOME</b>	 80,780
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	616,308
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>697,088</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2023	<b>444,514</b>	<b>105,521</b>	<b>11,322</b>
Additions	-	<b>3,120</b>	-
At 31 December 2023	<u>444,514</u>	<u>108,641</u>	<u>11,322</u>
 <b>DEPRECIATION</b>			
At 1 January 2023	-	<b>669</b>	<b>9,605</b>
Charge for year	-	-	<b>258</b>
At 31 December 2023	<u>-</u>	<u>669</u>	<u>9,863</u>
 <b>NET BOOK VALUE</b>			
At 31 December 2023	<u>444,514</u>	<u>107,972</u>	<u>1,459</u>
At 31 December 2022	<u>444,514</u>	<u>104,852</u>	<u>1,717</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**8. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2023	<b>7,803</b>	<b>11,700</b>	<b>580,860</b>
Additions	<b>15,353</b>	<b>-</b>	<b>18,473</b>
At 31 December 2023	<b>23,156</b>	<b>11,700</b>	<b>599,333</b>
<b>DEPRECIATION</b>			
At 1 January 2023	<b>7,134</b>	<b>10,294</b>	<b>27,702</b>
Charge for year	<b>2,403</b>	<b>352</b>	<b>3,013</b>
At 31 December 2023	<b>9,537</b>	<b>10,646</b>	<b>30,715</b>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<b>13,619</b>	<b>1,054</b>	<b>568,618</b>
At 31 December 2022	669	1,406	553,158

**9. DEBTORS**

	31.12.23 £	31.12.22 £
Amounts falling due within one year:		
Income tax recoverable	-	3,216
Amounts falling due after more than one year:		
Sundry debtors	<b>50,000</b>	50,000
Aggregate amounts	<b>50,000</b>	53,216

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23 £	31.12.22 £
Social security and other taxes	<b>8,701</b>	59
Pension payable	<b>191</b>	191
	<b>8,892</b>	250

**11. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	<b>697,088</b>	<b>46,431</b>	<b>743,519</b>
<b>TOTAL FUNDS</b>	<b>697,088</b>	<b>46,431</b>	<b>743,519</b>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>130,394</b>	<b>(83,963)</b>	<b>46,431</b>
<b>TOTAL FUNDS</b>	<b>130,394</b>	<b>(83,963)</b>	<b>46,431</b>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	616,308	80,780	697,088
<b>TOTAL FUNDS</b>	<b>616,308</b>	<b>80,780</b>	<b>697,088</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	147,454	(66,674)	80,780
<b>TOTAL FUNDS</b>	<b>147,454</b>	<b>(66,674)</b>	<b>80,780</b>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	616,308	127,211	743,519
<b>TOTAL FUNDS</b>	<b>616,308</b>	<b>127,211</b>	<b>743,519</b>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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**11. 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 £
<b>Unrestricted funds</b>			
General fund	277,848	(150,637)	127,211
<b>TOTAL FUNDS</b>	<u>277,848</u>	<u>(150,637)</u>	<u>127,211</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>130,244</b>	147,439
<b>Investment income</b>		
Deposit account interest	<b>150</b>	15
<b>Total incoming resources</b>	<b>130,394</b>	147,454
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Salaries	<b>39,000</b>	33,104
Pensions	<b>982</b>	983
Church water charges	<b>787</b>	573
Church light & heat	<b>7,608</b>	6,601
Church activity costs	<b>6,778</b>	6,480
Church repairs & renewals	<b>13,930</b>	9,521
	<b>69,085</b>	57,262
<b>Investment management costs</b>		
House council & water charges	<b>1,688</b>	503
Telephone	<b>682</b>	618
Clergy living costs	<b>3,540</b>	3,223
House light & heat	<b>3,350</b>	2,232
Premises insurance	<b>354</b>	-
Motor expenses	<b>480</b>	540
Travelling expenses	<b>560</b>	585
Sundry	<b>1,024</b>	762
	<b>11,678</b>	8,463
<b>Other</b>		
Plant and machinery	<b>258</b>	303
Fixtures and fittings	<b>2,403</b>	118
Motor vehicles	<b>352</b>	469
Bank charges	<b>187</b>	59
	<b>3,200</b>	949
Total resources expended	<b>83,963</b>	66,674
<b>Net income</b>	<b>46,431</b>	80,780

This page does not form part of the statutory financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

England & Wales - Charity number 1061959

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# Accounts

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**Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 December 2022  
for  
ST. ANTONY COPTIC ORTHODOX CHURCH**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

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# ST. ANTONY COPTIC ORTHODOX CHURCH

## Report of the Trustees for the Year Ended 31 December 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

(England and Wales)

#### **Registered Charity number**

01061959

#### **Registered office**

St. Leonard's Road  
Eastwood  
Rotherham  
South Yorkshire  
S65 1PA

#### **Trustees**

H G Bishop Antony  
Dr H Lotfallah  
Dr M G Girgis  
Dr E A Girgis  
Dr L Sidhom

#### **Company Secretary**

Dr H Lotfallah

#### **Auditors**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

#### **Bankers**

Barclays Bank plc  
P O Box 20  
27 Church Street  
Barnsley  
South Yorkshire  
S70 2AJ

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Committee**

Rev..Fr.Moussa Ghattas      Chairman  
Fr Michael Aziz  
Dr Hany Lotfallah              Secretary  
Dr Dawood Youssif            Treasurer  
Dr Evette Girgis  
Dr Magdi Moussa  
Dr Emad Gabrawi  
Dr Isis Sidhom  
Dr Baher Bassilious  
Dr Magdy El-Khanagry

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of St. Antony Coptic Orthodox Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Botros & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 30 September 2023 and signed on its behalf by:

Charity secretary  
Dr H Lotfallah - Secretary

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Opinion**

We have audited the financial statements of St. Antony Coptic Orthodox Church (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to FRS 102 for SMEs; Laws and regulations related with Charities Act 2011.

(ISA (UK) 250 Section 'A Consideration of Laws and Regulations in an Audit of Financial Statements' paragraph 6).

We assessed the risks of material misstatement in respect of fraud as follows:-

- Analytical procedures used to identify any unusual or unexpected relationships.
- Identify particular areas that were susceptible to misstatement as part of our fraud discussion management.
- Identify any fraud risk factors in its discussion of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above; we corroborated our enquiries through review of records with HMRC; We considered the risk of fraud through management override and, in response, we incorporated testing of some transactions into our audit approach and tested entries throughout the year.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Botros & Co  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

30 September 2023

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Statement of Financial Activities  
for the Year Ended 31 December 2022**

	Notes	<b>31.12.22 Unrestricted fund £</b>	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>147,439</b>	119,007
Investment income	2	<b>15</b>	2
<b>Total</b>		<b>147,454</b>	119,009
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>65,725</b>	70,710
Other		<b>949</b>	1,260
<b>Total</b>		<b>66,674</b>	71,970
<b>NET INCOME</b>		<b>80,780</b>	47,039
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>616,308</b>	569,269
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>697,088</b>	616,308

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Balance Sheet  
31 December 2022**

	Notes	<b>31.12.22 Unrestricted fund £</b>	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	<b>553,158</b>	481,994
<b>CURRENT ASSETS</b>			
Debtors	9	<b>53,216</b>	53,216
Cash at bank		<b>90,964</b>	83,227
		<b>144,180</b>	136,443
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(250)</b>	(2,129)
<b>NET CURRENT ASSETS</b>		<b>143,930</b>	134,314
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>697,088</b>	616,308
<b>NET ASSETS</b>		<b>697,088</b>	616,308
<b>FUNDS</b>			
Unrestricted funds	11	<b>697,088</b>	616,308
<b>TOTAL FUNDS</b>		<b>697,088</b>	616,308

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2023 and were signed on its behalf by:

H Lotfallah - Trustee

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Improvements to property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation 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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	<b>31.12.22</b>	31.12.21
	£	£
Deposit account interest	<b>15</b>	2
	<u>          </u>	<u>          </u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.12.22</b>	31.12.21
	£	£
House council & water charges	<b>503</b>	3,626
Telephone	<b>618</b>	597
Clergy living costs	<b>3,223</b>	4,567
House light & heat	<b>2,232</b>	1,317
Motor expenses	<b>540</b>	420
Travelling expenses	<b>585</b>	585
Sundry	<b>762</b>	655
	<u><b>8,463</b></u>	<u>11,767</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.12.22</b>	31.12.21
	£	£
Depreciation - owned assets	<b>890</b>	1,121

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**6. STAFF COSTS**

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

	<b>31.12.22</b>	31.12.21
Priest & administrative staff	<b>1</b>	1

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	119,007
Investment income	2
<b>Total</b>	<u>119,009</u>
 <b>EXPENDITURE ON</b>	
Raising funds	70,710

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund
	£
Other	1,260
<b>Total</b>	<u>71,970</u>
 <b>NET INCOME</b>	 47,039
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	569,269
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>616,308</u></u>

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2022	<b>444,514</b>	<b>33,467</b>	<b>11,322</b>
Additions	-	<b>72,054</b>	-
	<u>444,514</u>	<u>105,521</u>	<u>11,322</u>
At 31 December 2022	<b>444,514</b>	<b>105,521</b>	<b>11,322</b>
 <b>DEPRECIATION</b>			
At 1 January 2022	-	<b>669</b>	<b>9,302</b>
Charge for year	-	-	<b>303</b>
	<u>-</u>	<u>669</u>	<u>9,605</u>
At 31 December 2022	-	<b>669</b>	<b>9,605</b>
 <b>NET BOOK VALUE</b>			
At 31 December 2022	<u><b>444,514</b></u>	<u><b>104,852</b></u>	<u><b>1,717</b></u>
At 31 December 2021	<u>444,514</u>	<u>32,798</u>	<u>2,020</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2022	<b>7,803</b>	<b>11,700</b>	<b>508,806</b>
Additions	-	-	<b>72,054</b>
At 31 December 2022	<b>7,803</b>	<b>11,700</b>	<b>580,860</b>
<b>DEPRECIATION</b>			
At 1 January 2022	<b>7,016</b>	<b>9,825</b>	<b>26,812</b>
Charge for year	<b>118</b>	<b>469</b>	<b>890</b>
At 31 December 2022	<b>7,134</b>	<b>10,294</b>	<b>27,702</b>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<b>669</b>	<b>1,406</b>	<b>553,158</b>
At 31 December 2021	787	1,875	481,994

**9. DEBTORS**

	<b>31.12.22</b>	31.12.21
	£	£
Amounts falling due within one year:		
Income tax recoverable	<b>3,216</b>	3,216
Amounts falling due after more than one year:		
Sundry debtors	<b>50,000</b>	50,000
Aggregate amounts	<b>53,216</b>	53,216

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.22</b>	31.12.21
	£	£
Social security and other taxes	<b>59</b>	1,560
Pension payable	<b>191</b>	569
	<b>250</b>	2,129

**11. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	<b>616,308</b>	<b>80,780</b>	<b>697,088</b>
<b>TOTAL FUNDS</b>	<b>616,308</b>	<b>80,780</b>	<b>697,088</b>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>147,454</b>	<b>(66,674)</b>	<b>80,780</b>
<b>TOTAL FUNDS</b>	<b>147,454</b>	<b>(66,674)</b>	<b>80,780</b>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	569,269	47,039	616,308
<b>TOTAL FUNDS</b>	<b>569,269</b>	<b>47,039</b>	<b>616,308</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,009	(71,970)	47,039
<b>TOTAL FUNDS</b>	<b>119,009</b>	<b>(71,970)</b>	<b>47,039</b>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	569,269	127,819	697,088
<b>TOTAL FUNDS</b>	<b>569,269</b>	<b>127,819</b>	<b>697,088</b>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

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**11. 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 £
<b>Unrestricted funds</b>			
General fund	266,463	(138,644)	127,819
<b>TOTAL FUNDS</b>	<u>266,463</u>	<u>(138,644)</u>	<u>127,819</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>147,439</b>	119,007
<b>Investment income</b>		
Deposit account interest	<b>15</b>	2
<b>Total incoming resources</b>	<b>147,454</b>	119,009
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Salaries	<b>33,104</b>	43,191
Pensions	<b>983</b>	657
Church water charges	<b>573</b>	512
Church light & heat	<b>6,601</b>	5,156
Church activity costs	<b>6,480</b>	5,600
Church repairs & renewals	<b>9,521</b>	3,827
	<b>57,262</b>	58,943
<b>Investment management costs</b>		
House council & water charges	<b>503</b>	3,626
Telephone	<b>618</b>	597
Clergy living costs	<b>3,223</b>	4,567
House light & heat	<b>2,232</b>	1,317
Motor expenses	<b>540</b>	420
Travelling expenses	<b>585</b>	585
Sundry	<b>762</b>	655
	<b>8,463</b>	11,767
<b>Other</b>		
Plant and machinery	<b>303</b>	357
Fixtures and fittings	<b>118</b>	139
Motor vehicles	<b>469</b>	625
Bank charges	<b>59</b>	139
	<b>949</b>	1,260
Total resources expended	<b>66,674</b>	71,970
<b>Net income</b>	<b>80,780</b>	47,039

This page does not form part of the statutory financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

England & Wales - Charity number 1061959

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# Accounts

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**Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 December 2021  
for  
ST. ANTONY COPTIC ORTHODOX CHURCH**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

**ST. ANTONY COPTIC ORTHODOX CHURCH**

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for the Year Ended 31 December 2021**

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# ST. ANTONY COPTIC ORTHODOX CHURCH

## Report of the Trustees for the Year Ended 31 December 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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).

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

(England and Wales)

#### **Registered Charity number**

01061959

#### **Registered office**

St. Leonard's Road  
Eastwood  
Rotherham  
South Yorkshire  
S65 1PA

#### **Trustees**

H G Bishop Antony  
Dr H Lotfallah  
Dr E A Girgis  
Dr D Yousseff

#### **Company Secretary**

Dr H Lotfallah

#### **Auditors**

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

#### **Bankers**

Barclays Bank plc  
P O Box 20  
27 Church Street  
Barnsley  
South Yorkshire  
S70 2AJ

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Report of the Trustees  
for the Year Ended 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Committee**

- Rev.Fr.Moussa Ghattas      Chairman
- Dr Hany Lotfallah            Secretary
- Dr Dawood Youssif           Treasurer
- Dr Evette Girgis
- Dr Nabil Salama
- Dr Magdi Moussa
- Dr Emad Gabrawi
- Dr Isis Sidhom
- Dr Baher Bassilious
- Dr Magdy El-Khanagry
- Mr Amir Selim

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of St. Antony Coptic Orthodox Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Botros & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Charity secretary  
Dr H Lotfallah - Secretary

## Report of the Independent Auditors to the Trustees of St. Antony Coptic Orthodox Church

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### **Opinion**

We have audited the financial statements of St. Antony Coptic Orthodox Church (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **Report of the Independent Auditors to the Trustees of St. Antony Coptic Orthodox Church**

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### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to FRS 102 for SMEs; Laws and regulations related with Charities Act 2011.

(ISA (UK) 250 Section 'A Consideration of Laws and Regulations in an Audit of Financial Statements' paragraph 6).

We assessed the risks of material misstatement in respect of fraud as follows:-

- Analytical procedures used to identify any unusual or unexpected relationships.
- Identify particular areas that were susceptible to misstatement as part of our fraud discussion management.
- Identify any fraud risk factors in its discussion of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above; we corroborated our enquiries through review of records with HMRC; We considered the risk of fraud through management override and, in response, we incorporated testing of some transactions into our audit approach and tested entries throughout the year.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church**

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**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Botros & Co  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

14 September 2022

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	<b>31.12.21 Unrestricted fund £</b>	31.12.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>119,007</b>	136,200
Investment income	2	<b>2</b>	12
<b>Total</b>		<b>119,009</b>	136,212
<b>EXPENDITURE ON</b>			
Raising funds	3	<b>70,710</b>	81,733
Other		<b>1,260</b>	2,225
<b>Total</b>		<b>71,970</b>	83,958
<b>NET INCOME</b>		<b>47,039</b>	52,254
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>569,269</b>	517,015
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>616,308</b>	569,269

The notes form part of these financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Balance Sheet  
31 December 2021**

	Notes	<b>31.12.21 Unrestricted fund £</b>	31.12.20 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	<b>481,994</b>	483,115
<b>CURRENT ASSETS</b>			
Debtors	9	<b>53,216</b>	53,216
Cash at bank		<b>83,227</b>	37,480
		<b>136,443</b>	90,696
<b>CREDITORS</b>			
Amounts falling due within one year	10	<b>(2,129)</b>	(4,542)
<b>NET CURRENT ASSETS</b>		<b>134,314</b>	86,154
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>616,308</b>	569,269
<b>NET ASSETS</b>		<b>616,308</b>	569,269
<b>FUNDS</b>	11		
Unrestricted funds		<b>616,308</b>	569,269
<b>TOTAL FUNDS</b>		<b>616,308</b>	569,269

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
H Lotfallah - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2021**

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Improvements to property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation 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.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	<b>31.12.21</b>	31.12.20
	£	£
Deposit account interest	<b>2</b>	12
	<u>          </u>	<u>          </u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**3. RAISING FUNDS**

**Investment management costs**

	<b>31.12.21</b>	31.12.20
	£	£
House council & water charges	<b>3,626</b>	248
Telephone	<b>597</b>	888
Clergy living costs	<b>4,567</b>	2,563
House light & heat	<b>1,317</b>	1,282
Motor expenses	<b>420</b>	380
Travelling expenses	<b>585</b>	540
Sundry	<b>655</b>	589
	<u><b>11,767</b></u>	<u>6,490</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.12.21</b>	31.12.20
	£	£
Depreciation - owned assets	<u><b>1,121</b></u>	<u>1,416</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**6. STAFF COSTS**

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

	<b>31.12.21</b>	31.12.20
Priest & administrative staff	<u><b>1</b></u>	<u>1</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	136,200
Investment income	12
<b>Total</b>	<u>136,212</u>
<b>EXPENDITURE ON</b>	
Raising funds	81,733
Other	2,225

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>Total</b>	83,958
<b>NET INCOME</b>	52,254
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	517,015
<b>TOTAL FUNDS CARRIED FORWARD</b>	569,269

**8. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	<b>444,514</b>	<b>33,467</b>	<b>11,322</b>
<b>DEPRECIATION</b>			
At 1 January 2021	-	669	8,945
Charge for year	-	-	357
At 31 December 2021	-	669	9,302
<b>NET BOOK VALUE</b>			
At 31 December 2021	<b>444,514</b>	<b>32,798</b>	<b>2,020</b>
At 31 December 2020	444,514	32,798	2,377
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	<b>7,803</b>	<b>11,700</b>	<b>508,806</b>
<b>DEPRECIATION</b>			
At 1 January 2021	6,877	9,200	25,691
Charge for year	139	625	1,121
At 31 December 2021	7,016	9,825	26,812
<b>NET BOOK VALUE</b>			
At 31 December 2021	787	1,875	481,994
At 31 December 2020	926	2,500	483,115

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

9. DEBTORS

	31.12.21 £	31.12.20 £
Amounts falling due within one year:		
Income tax recoverable	<u>3,216</u>	<u>3,216</u>
Amounts falling due after more than one year:		
Sundry debtors	<u>50,000</u>	<u>50,000</u>
Aggregate amounts	<u>53,216</u>	<u>53,216</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Social security and other taxes	<u>1,560</u>	4,351
Pension payable	<u>569</u>	<u>191</u>
	<u>2,129</u>	<u>4,542</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	<u>569,269</u>	<u>47,039</u>	<u>616,308</u>
<b>TOTAL FUNDS</b>	<u>569,269</u>	<u>47,039</u>	<u>616,308</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>119,009</u>	<u>(71,970)</u>	<u>47,039</u>
<b>TOTAL FUNDS</b>	<u>119,009</u>	<u>(71,970)</u>	<u>47,039</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	<u>517,015</u>	<u>52,254</u>	<u>569,269</u>
<b>TOTAL FUNDS</b>	<u>517,015</u>	<u>52,254</u>	<u>569,269</u>

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	136,212	(83,958)	52,254
<b>TOTAL FUNDS</b>	<u>136,212</u>	<u>(83,958)</u>	<u>52,254</u>

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	517,015	99,293	616,308
<b>TOTAL FUNDS</b>	<u>517,015</u>	<u>99,293</u>	<u>616,308</u>

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 £
<b>Unrestricted funds</b>			
General fund	255,221	(155,928)	99,293
<b>TOTAL FUNDS</b>	<u>255,221</u>	<u>(155,928)</u>	<u>99,293</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**ST. ANTONY COPTIC ORTHODOX CHURCH**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>119,007</b>	136,200
<b>Investment income</b>		
Deposit account interest	<b>2</b>	12
<b>Total incoming resources</b>	<b>119,009</b>	136,212
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Salaries	<b>43,191</b>	43,175
Pensions	<b>657</b>	984
Church water charges	<b>512</b>	646
Church light & heat	<b>5,156</b>	7,137
Church activity costs	<b>5,600</b>	6,051
Church repairs & renewals	<b>3,827</b>	17,250
	<b>58,943</b>	75,243
<b>Investment management costs</b>		
House council & water charges	<b>3,626</b>	248
Telephone	<b>597</b>	888
Clergy living costs	<b>4,567</b>	2,563
House light & heat	<b>1,317</b>	1,282
Motor expenses	<b>420</b>	380
Travelling expenses	<b>585</b>	540
Sundry	<b>655</b>	589
	<b>11,767</b>	6,490
<b>Other</b>		
Plant and machinery	<b>357</b>	419
Fixtures and fittings	<b>139</b>	163
Motor vehicles	<b>625</b>	834
Bank loan interest	<b>-</b>	809
Bank charges	<b>139</b>	-
	<b>1,260</b>	2,225
Total resources expended	<b>71,970</b>	83,958
<b>Net income</b>	<b>47,039</b>	52,254

This page does not form part of the statutory financial statements

**ST. ANTONY COPTIC ORTHODOX CHURCH**

England & Wales - Charity number 1061959

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# Accounts

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Report of the Trustees and  
Audited Financial Statements  
for the Year Ended 31 December 2020  
for  
ST. ANTONY COPTIC ORTHODOX CHURCH

Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

ST. ANTONY COPTIC ORTHODOX CHURCH

Contents of the Financial Statements  
for the Year Ended 31 December 2020

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# ST. ANTONY COPTIC ORTHODOX CHURCH

## Report of the Trustees for the Year Ended 31 December 2020

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
(England and Wales)

Registered Charity number  
01061959

Registered office  
St.Leonard's Road  
Eastwood  
Rotheram  
South Yorkshire  
S65 1PA

Trustees  
H G Bishop Antony  
Dr H Lotfallah  
Dr E A Girgis  
Dr D Yousseff

Company Secretary  
Dr H Lotfallah

Auditors  
Botros & Co  
Chartered Accountants  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

Bankers  
Barclays Bank plc  
P O Box 20  
27 Church Street  
Barnsley  
South Yorkshire  
S70 2AJ

ST. ANTONY COPTIC ORTHODOX CHURCH

Report of the Trustees  
for the Year Ended 31 December 2020

---

REFERENCE AND ADMINISTRATIVE DETAILS

Committee

Rev.Fr.Moussa Ghattas	Chairman
Dr Hany Lotfallah	Secretary
Dr Dawood Youssif	Treasurer
Dr Evette Girgis	
Dr Nabil Salama	
Dr Magdi Moussa	
Dr Emad Gabrawi	
Dr Isis Sidhom	
Dr Baher Bassilious	
Dr Magdy El-Khanagry	
Mr Amir Selim	

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St. Antony Coptic Orthodox Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Botros & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....9/09/2021..... and signed on its behalf by:



.....  
Charity secretary  
Dr H Lotfallah - Secretary

#### Opinion

We have audited the financial statements of St. Antony Coptic Orthodox Church (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church

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#### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine 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, the trustees are responsible for assessing the charitable company'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 the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

#### Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to FRS 102 for SMEs; Laws and regulations related with Charities Act 2011.

(ISA (UK) 250 Section 'A Consideration of Laws and Regulations in an Audit of Financial Statements' paragraph 6).

We assessed the risks of material misstatement in respect of fraud as follows:-

- Analytical procedures used to identify any unusual or unexpected relationships.
- Identify particular areas that were susceptible to misstatement as part of our fraud discussion management.
- Identify any fraud risk factors in its discussion of related party relationships and transactions.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above; we corroborated our enquiries through review of records with HMRC; We considered the risk of fraud through management override and, in response, we incorporated testing of some transactions into our audit approach and tested entries throughout the year.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of  
St. Antony Coptic Orthodox Church

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Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Botros & Co  
Chartered Accountants  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
4 Northwest Business Park  
Servia Hill  
Leeds  
West Yorkshire  
LS6 2QH

Date: .....

ST. ANTONY COPTIC ORTHODOX CHURCH

Statement of Financial Activities  
for the Year Ended 31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		136,200	110,544
Investment income	2	12	31
<b>Total</b>		<b>136,212</b>	<b>110,575</b>
<b>EXPENDITURE ON</b>			
Raising funds	3	81,733	81,753
Other		2,225	4,885
<b>Total</b>		<b>83,958</b>	<b>86,638</b>
<b>NET INCOME</b>		<b>52,254</b>	<b>23,937</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		517,015	493,078
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>569,269</b>	<b>517,015</b>

The notes form part of these financial statements

## ST. ANTONY COPTIC ORTHODOX CHURCH

Balance Sheet  
31 December 2020

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	483,115	484,531
<b>CURRENT ASSETS</b>			
Debtors	9	53,216	53,216
Cash at bank		37,480	34,787
		<u>90,696</u>	<u>88,003</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(4,542)	(7,254)
		<u>86,154</u>	<u>80,749</u>
<b>NET CURRENT ASSETS</b>			
		<u>569,269</u>	<u>565,280</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	-	(48,265)
		<u>569,269</u>	<u>517,015</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>	13		
Unrestricted funds		<u>569,269</u>	<u>517,015</u>
<b>TOTAL FUNDS</b>		<u>569,269</u>	<u>517,015</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
H Lotfallah - Trustee

The notes form part of these financial statements

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements  
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Improvements to property	- 2% on cost
Plant and machinery	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation 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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	12	31

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

3. RAISING FUNDS

Investment management costs

	31.12.20	31.12.19
	£	£
House council & water charges	248	332
Telephone	888	815
Clergy living costs	2,563	4,119
House light & heat	1,282	1,429
Motor expenses	380	420
Travelling expenses	540	540
Sundry	589	177
	<u>6,490</u>	<u>7,832</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>1,416</u>	<u>1,796</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

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

	31.12.20	31.12.19
Priest & administrative staff	<u>1</u>	<u>2</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	110,544
Investment income	<u>31</u>
Total	110,575
<b>EXPENDITURE ON</b>	
Raising funds	81,753
Other	4,885

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Total	86,638
NET INCOME	23,937
RECONCILIATION OF FUNDS	
Total funds brought forward	493,078
TOTAL FUNDS CARRIED FORWARD	<u>517,015</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
COST			
At 1 January 2020 and 31 December 2020	<u>444,514</u>	<u>33,467</u>	<u>11,322</u>
DEPRECIATION			
At 1 January 2020	-	669	8,526
Charge for year	-	-	419
At 31 December 2020	<u>-</u>	<u>669</u>	<u>8,945</u>
NET BOOK VALUE			
At 31 December 2020	<u>444,514</u>	<u>32,798</u>	<u>2,377</u>
At 31 December 2019	<u>444,514</u>	<u>32,798</u>	<u>2,796</u>
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 January 2020 and 31 December 2020	<u>7,803</u>	<u>11,700</u>	<u>508,806</u>
DEPRECIATION			
At 1 January 2020	6,714	8,366	24,275
Charge for year	163	834	1,416
At 31 December 2020	<u>6,877</u>	<u>9,200</u>	<u>25,691</u>
NET BOOK VALUE			
At 31 December 2020	<u>926</u>	<u>2,500</u>	<u>483,115</u>
At 31 December 2019	<u>1,089</u>	<u>3,334</u>	<u>484,531</u>

## ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

9.	DEBTORS			
		31.12.20	31.12.19	
		£	£	
	Amounts falling due within one year:			
	Income tax recoverable	3,216	3,216	
		<u>          </u>	<u>          </u>	
	Amounts falling due after more than one year:			
	Sundry debtors	50,000	50,000	
		<u>          </u>	<u>          </u>	
	Aggregate amounts	<u>53,216</u>	<u>53,216</u>	
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.12.20	31.12.19	
		£	£	
	Bank loans and overdrafts (see note 12)	-	5,500	
	Social security and other taxes	4,351	1,562	
	Pension payable	191	192	
		<u>          </u>	<u>          </u>	
		<u>4,542</u>	<u>7,254</u>	
11.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			
		31.12.20	31.12.19	
		£	£	
	Bank loans (see note 12)	-	48,265	
		<u>          </u>	<u>          </u>	
12.	LOANS			
	An analysis of the maturity of loans is given below:			
		31.12.20	31.12.19	
		£	£	
	Amounts falling due within one year on demand:			
	Bank loans	-	5,500	
		<u>          </u>	<u>          </u>	
	Amounts falling due in more than five years:			
	Repayable by instalments:			
	Bank loans more 5 yr by instal	-	48,265	
13.	MOVEMENT IN FUNDS			
		At 1.1.20	Net	At
		£	movement	31.12.20
			in funds	£
			£	
	Unrestricted funds			
	General fund	517,015	52,254	569,269
		<u>          </u>	<u>          </u>	<u>          </u>
	TOTAL FUNDS	<u>517,015</u>	<u>52,254</u>	<u>569,269</u>

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	136,212	(83,958)	52,254
TOTAL FUNDS	<u>136,212</u>	<u>(83,958)</u>	<u>52,254</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds General fund	493,078	23,937	517,015
TOTAL FUNDS	<u>493,078</u>	<u>23,937</u>	<u>517,015</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds General fund	110,575	(86,638)	23,937
TOTAL FUNDS	<u>110,575</u>	<u>(86,638)</u>	<u>23,937</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds General fund	493,078	76,191	569,269
TOTAL FUNDS	<u>493,078</u>	<u>76,191</u>	<u>569,269</u>

ST. ANTONY COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

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13. 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	246,787	(170,596)	76,191
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>246,787</u>	<u>(170,596)</u>	<u>76,191</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

## ST. ANTONY COPTIC ORTHODOX CHURCH

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	136,200	110,544
Investment income		
Deposit account interest	12	31
	<u>136,212</u>	<u>110,575</u>
<b>Total incoming resources</b>	<b>136,212</b>	<b>110,575</b>
<b>EXPENDITURE</b>		
Raising donations and legacies		
Salaries	43,175	38,575
Pensions	984	411
Church water charges	646	755
Church light & heat	7,137	8,483
Church activity costs	6,051	18,420
Church repairs & renewals	17,250	7,277
	<u>75,243</u>	<u>73,921</u>
Investment management costs		
House council & water charges	248	332
Telephone	888	815
Clergy living costs	2,563	4,119
House light & heat	1,282	1,429
Motor expenses	380	420
Travelling expenses	540	540
Sundry	589	177
	<u>6,490</u>	<u>7,832</u>
Other		
Plant and machinery	419	493
Fixtures and fittings	163	192
Motor vehicles	834	1,111
Bank loan interest	809	3,089
	<u>2,225</u>	<u>4,885</u>
<b>Total resources expended</b>	<b>83,958</b>	<b>86,638</b>
<b>Net income</b>	<b>52,254</b>	<b>23,937</b>

This page does not form part of the statutory financial statements