

REGISTERED CHARITY NUMBER: 1122211

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
For
St Thomas Mar Thoma Church, Bristol

Johns Accountancy & Taxation
4 Northville Road
Bristol BS7 0RG

St Thomas Mar Thoma Church, Bristol

Contents for the Financial Statements

For the Year Ended 31 March 2021

	<u>Page</u>
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7-9
Detailed Statement of Financial Activities	10-11

St. Thomas Mar Thoma Church, Bristol

Report of the Trustees For the Year Ended 31st March 2021.

The trustees present their report with the financial statements of the charity for the year ending 31st March 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 2015).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: St. Thomas Mar Thoma Church, Bristol, UK

Charity Registration Number: 1122211

Operational Address: Vicarage, 24 Millward Grove, Fishponds, Bristol, BS16 5AJ.

Worshipping at: St. Thomas Mar Thoma Church, Stackpool Road, Southville, Bristol, BS31NW.

Vicar & President: Very Rev. P.T.Thomas

Charity Trustees for the year 2020-21

Mr. Oommen.Abraham	Vice President
Mr. Saji John	Secretary
Mr. Saji Mathew	Treasurer
Mr. Sanu Samuel	Accountant
Mr. Sam K Varughese	Lay Leader I
Mr. Alex P Abraham	Lay Leader II
Mrs. Ancymol Susan George	Mandalam Representative
Mr. Jaffey Chacko	Zonal Assembly Member
Mr. Sanu Samuel	Zonal Assembly Member
Mr. Saji John	Edavaka Mission Representative
Mrs. Maya Oommen	Sevika Sangham Representative
Mr. Renoy Kurien	Choir Representative
Mrs. Jinu Susan Varghese	Youth Fellowship Representative
Mrs. Jinie Sam	Sunday School Representative
Mr. P G Analyse	Prayer Group Representative
Mr. Sunil K Daniel	Prayer Group Representative
Mr. Biju P Abraham	Prayer Group Representative
Mr. Johnson Chacko	Prayer Group Representative
Mr. P.S.John	Prayer Group Representative

Internal Auditors: Mr. Abraham Niravathu and Mr. Zachariah Abraham

Independent Examiner: John's Accountancy and Taxation, 4 Northville Road, Filton, Bristol, BS7 0RG.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution adopted on 26th November 2006 as amended on 28th October 2007 and constitutes an unincorporated charity.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and Activities

Review of Activities

Due to the pandemic Covid-19, the worship service and all other parish programs were conducted through WebEx online platform. Sunday worship service starts at 9:30 am. The holy communion service was conducted on 20th September and 25th December in compliance with covid protocols and the rest of the Sundays we were conducting divine service.

Our parish actively participated in all Zonal programs such as zonal intercessory prayer meetings, Zonal Mar Thoma convention & Zonal Sunday celebration.

Harvest Festival was celebrated in the month of September 2020.

Annual Parish convention was held on 23rd Oct – 25th Oct. 2020 through WebEx online platform, Rev. Dr. Joseph Daniel & Rev. K C Santhosh were the speakers.

The Parish Day was postponed due to pandemic and was celebrated on 08th Nov.' 2020 along with the Family Sunday. Rt. Rev. Dr. Abraham Mar Paulos Episcopa was the chief guest and gave the message.

The Christmas carol service planned on 19th December 2020 was cancelled due to unavoidable circumstances and the pre-recorded carol songs by parish choir were telecasted later through You Tube.

Watch night service on New Year's Eve 2021 started at 10:30 pm through WebEx platform with the Vicar's message followed by testimonies. Vicar announced the theme for the year 2021 "God is our refuge and strength" and encouraged the parish members to rely on this mighty Lord.

Our church is a mission-oriented church and our parish also has been actively involved in mission and charitable work here in UK and in India. This reporting year, we have started a new project "Home for Homeless" which aims to build homes for homeless people in Kerala, India. The first house in this category has been built during this reporting year. As part of the Education Sunday Celebration in our parish, we had collected a dedication offertory from our children. This offertory was sent to Balika Mandiram, Perumbavoor, which is one of our Church's charity institutions taking care of girls who come from socially and economically backward conditions.

We have a Sunday School with 82 children in 12 classes. Sunday School classes conducted through online platform. Sunday School organizes various events for the spiritual nourishment of our children.

We have an active youth group which meets regularly through online platform with different programs to help one another to grow more in their spiritual lives. They supported youths in India

carol service, Ecumenical carol service, etc.

The Sevika Sangham (Women's wing) of St Thomas Mar Thoma Church, Bristol, plays a major role in our church, they meet every Sunday after the service. Every year, this organization raises funds to be donated to the charitable organisations and other causes.

Our Edavaka mission focuses on the spiritual growth of our parishioners by conducting retreats, intercessory prayers, chain prayer on every Friday night, dhyana yogham, etc.

We have five area prayer groups in our parish and all were meeting together on every Saturday evening through online platform for prayer meeting.

We would like to express our sincere gratitude to all our parishioners for their various contributions and prayers towards the overall growth of our parish.

Financial Review

The Financial Statements for the year ending 31st March, 2021 have been prepared on an Accrual basis, in line with practice from prior years.

The total income (all Funds) for the year was £126,583 and the total expenses (all Funds) was £100,013, resulting in an excess of Income over Expenditure of £26571. Despite various restrictions imposed by Covid 19, our members continued steadfast in their financial commitment to the Church.

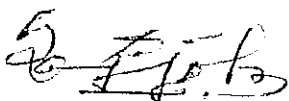
Changes in Financial Reporting: The Trustees agreed to report all fund movements relating to the the various affiliated Organisations (Youth League, Sevika Sangham, Choir, Sunday School, Edavaka Mission, UK Zone) as Restricted Funds, with retrospective effect from April, 2020. This would ensure a clear demarcation between the General Funds of the Church and the Funds of the referred Organisations.

Covid 19 Virus Impact Statement

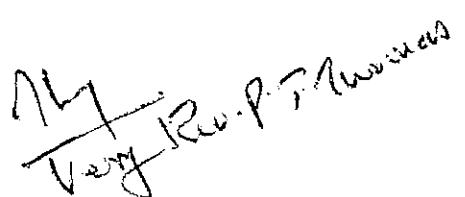
In line with the national lockdown measures introduced to limit the spread of Covid 19 Virus infection, Church Worship and activities within the Church premises were curtailed. However, the timely emergence of Online platforms provided members the opportunity to meet for Worship, Prayer and Bible Study. Thus continuity has been sustained for Church ministry and pastoral care through the reporting year ending 31st March, 2021.

Through prudent management of the financial resources, the Trustees have ensured that the Cash outflow was well controlled, to minimize any impact from any potential drop in revenue. The Trustees have continued to meet regularly through the year, on the online platform, to monitor and address any issues that have arisen from Covid 19 virus impact and to minimize any risks and exposure to the assets of the Church.

For and on behalf of the Trustees



Saji John
Secretary.



Independent Examiner's Report to the Trustees of
St Thomas Mar Thoma Church, Bristol

I report on the accounts for the year ended 31 March 2021 set out on pages five to nine.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rajesh Thomas

Johns Accountancy & Taxation

Filton

Bristol BS7 0RG

Date 30/08/2021

St Thomas Mar Thoma Church, Bristol

Statement of Financial Activities
For the Year Ended 31 March 2021

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
		<u>Fund</u>	<u>Fund</u>	<u>Total Funds</u>	<u>Total</u>
Notes		<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income		104,628	14,886	119,514	150,964
Activities for generating funds		500	5,040	5,540	3,953
Other incoming resources		1,529	-	1,529	5,074
Total incoming resources		106,657	19,926	126,583	159,991
RESOURCES EXPENDED					
Costs of Generating Funds					
Charitable Expenditure		42,175	19,295	61,469	62,087
Fundraising Expenses		-	-	-	910
Governance Cost		30,115	-	30,115	46,428
Other Resources expended		8,429	-	8,429	10,002
		80,718	19,295	100,013	119,427
NET INCOMING RESOURCES BEFORE TRANSFERS		25,939	631	26,571	40,564
Gross transfer between funds		-	-	-	(2,838)
Net incoming resources		25,939	631	26,571	37,726
RECONCILIATION OF FUNDS					
Total funds brought forward		573,302	-	573,302	535,576
TOTAL FUNDS CARRIED FORWARD		599,241	631	599,873	573,303

Saji John

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Saji John
Secretary

Saji Mathew

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Saji Mathew
Treasurer

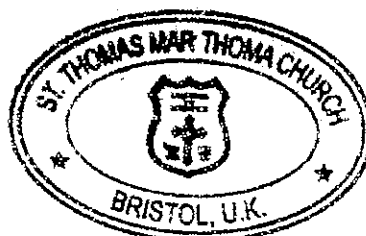
Sanu Samuel

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Sanu Samuel
Accountant

Read and Passed

PT Thomas

Very Rev P T Thomas
Vicar & President



St Thomas Mar Thoma Church, Bristol

Balance Sheet
At 31 March 2021

	Notes	Unrestricted Fund (£)	Restricted Fund (£)	2021 Total (£)	2020 Total (£)
FIXED ASSETS					
Tangible Assets	4	903,644	-	903,644	890,002
CURRENT ASSETS					
Debtors	5	4,819	-	4,819	8,406
Cash at bank and in Hand		39,965	-	39,965	41,280
		<u>44,784</u>	<u>-</u>	<u>44,784</u>	<u>49,686</u>
CREDITORS					
Amounts falling due within one year	6	(23,639)	-	(23,639)	(28,511)
NET CURRENT ASSETS / (LIABILITIES)		<u>21,144</u>	<u>-</u>	<u>21,144</u>	<u>21,175</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		924,789	-	924,789	911,177
CREDITORS					
Amounts falling due after more than one year	7	324,916	-	324,916	337,875
NET ASSETS		<u>599,873</u>	<u>-</u>	<u>598,873</u>	<u>573,302</u>
FUNDS					
Unrestricted Funds	9			593,508	567,668
Restricted Funds				5,366	5,734
TOTAL FUNDS				<u>598,873</u>	<u>573,302</u>

The financial Statements were approved by the Board of Trustees on 29/08/21 and were signed on its behalf by

Saji John

Saji John
Secretary

Saji Mathew

Saji Mathew
Treasurer

Sanu Samuel

Sanu Samuel
Accountant

Read and Passed
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Very Rev P T Thomas
Vicar & President



St Thomas Mar Thoma Church, Bristol

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- not provided
Furniture and fittings	- 25% on reducing balance basis
Computer equipment	- 33.33% on reducing balance

The Trustees have carried out a full Impairment review in accordance with FRS11, as a result of which no depreciation charge is made in respect of freehold property on the grounds that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

2. ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Harvest/Auction	500	2,691
Youth League/ Sevika Sanghom	5,040	1,262
	<u>5,540</u>	<u>3,953</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

St Thomas Mar Thoma Church, Bristol

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

4. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u> (£)	<u>Property</u> <u>Improvements</u> (£)	<u>Fixtures & Fittings</u> (£)
COST			
At 1 April 2020	825,625	12,708	77,616
Additions	-	18,674	2,105
Disposals	-	-	-
At 31 March 2021	825,625	31,383	79,722

DEPRECIATION

At 1 April 2020	-	-	28,455
Charge for the year	-	-	7,687
Elimination on disposal	-	-	-
At 31 March 2021	-	-	36,142

NET BOOK VALUE

At 31 March 2021	825,625	31,383	43,580
At 31 March 2020	825,625	12,708	49,161

	<u>Motor Vehicles</u> (£)	<u>Computer</u> <u>Equipments</u> (£)	<u>Total</u> (£)
COST			
At 1 April 2020	10,500	7,302	933,752
Additions	-	1,291	22,071
Disposals	10500	-	10,500
At 31 March 2021	-	8,593	945,323

DEPRECIATION

At 1 April 2020	10,500	4,794	43,749
Charge for the year	-	742	8,429
Elimination on disposal	(10,500)	-	-
At 31 March 2021	-	5,536	52,178

NET BOOK VALUE

At 31 March 2021	-	3,057	903,644
At 31 March 2020	-	2,508	890,002

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Gift Aid Receivable	3,743	7,403
Prepayments	295	-
Stewardship Control Account	781	1,003
	4,819	8,406

St Thomas Mar Thoma Church, Bristol
Notes to the Financial Statements - continued for the Year Ended 31 March 2021

	2021 £	2020 £
6. CREDITORS; AMOUNTS FALLING DUE WITHIN ONE YEAR		
Bank Loans and Overdrafts	12,332	13,048
Accrued Expenses	3,567	11,983
Clergy Relocation Fund	7,740	3,480
Sundry Creditors	-	-
	23,639	28,511

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR		
HSBC Mortgage	324,916	337,875

8. SECURED DEBTS

Following secured debts are included within creditors:

HSBC Mortgage	337,248	350,923
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9. MOVEMENT IN FUNDS

	At 1.4.2020 £	Net Movement in Funds £	Transfers between Funds £	At 31.03.2021 £
Unrestricted Funds				
General Fund	567,568	25,939	-	593,508
	567,568	25,939	-	593,508
Restricted Funds				
Sevika Sangham	827	145	-	972
Youth League	1,425	171	-	1,595
Sunday School	2,119	(77)	-	2,042
Edavaka Mission	1,056	-	-	1,056
Choir	308	(32)	-	276
Zone	-	425	-	425
	5,734	631	-	6,366
TOTAL FUNDS	573,302	26,571	-	599,873

Net movement in Funds, included in above are as follows

	Incoming Resources £	Resources Expended. £	Movement in Funds £
Unrestricted Funds			
General Fund	106,657	(80,718)	25,939
Restricted Funds			
Sevika Sangham	900	(755)	145
Youth League	4,140	(3,969)	171
Sunday School	1,036	(1,113)	(77)
Edavaka Mission	-	-	-
Choir	-	(32)	(32)
Zone	13,850	(13,425)	425
TOTAL FUNDS	126,583	(100,013)	26,571

St Thomas Mar Thoma Church, Bristol
Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	<u>2021</u>	<u>2020</u>
	<u>(£)</u>	<u>(£)</u>
<u>Incoming Resources</u>		
Voluntary Income		
Subscription / Stewardship	31,470	28,685
Offertory	31,268	35,160
Solidarity Fund	8,335	-
Gift Aid	14,507	26,322
Gift Aid (other)	5,250	-
Carol Rounds	890	6,681
One Day Income	8,387	8,131
Donations	-	14,346
Sunday School	1,036	-
Diocesan Collection	8,600	17,315
Recessa & Lent Collection	1,818	1,500
Edavaka Mission	-	613
Cardiff Congregation	5,600	-
Special Collections	-	4,911
Church Property Donation	2,353	7,300
	119,514	150,964
Activities for Generating Funds		
Harvest/Auction	500	2,691
Youth League	4,140	356
Sevika Sanghom	900	906
	5,540	3,953
Other Incoming Resources		
Bank Interest Received	4	298
Rent Income (South Ville Premis)	-	4,776
Gain on Asset disposal	1,525	-
Total Incoming Resources	126,583	159,991
<u>Resources Expended</u>		
Charitable Expenditures		
Gifts to Visiting Clergy	(150)	1,850
Vicar's Cost	19,653	16,633
Motor & Travelling Expenses	3,996	2,828
Convention Expenses	470	600
Choir Expenses	32	469
Carol Expenses	471	984
Clergy Relocation Expense	4,260	11,530
Clergy Conference & Training	-	130
Solidarity Fund	10,000	1,269
Charity Contributions	1,685	-
Special Events	-	3,884
Sabha/Diocese Donation & Special Collection	13,425	17,315
Grant to Organisations (Internal)	-	250
Donations & Gifts	-	501
Altar Expenses	162	-
Sevika Sangam	755	-
Recessa & Lent	1,628	1,500
Youth League	3,969	-
Refreshments	-	1,173
Sunday School Expenses	1,113	296
Family Retreat/Picnic/Seminar	-	875
	61,469	62,087

This page does not form part of the statutory financial statements

St Thomas Mar Thoma Church, Bristol

Detailed Statement of Financial Activities for the Year Ended 31 March 2021 (Continued)

	<u>2021</u>	<u>2020</u>
	<u>(£)</u>	<u>(£)</u>
Fund Raising Expenses		
Events Cost	-	910
Governance Cost		
Post, Stationery & Telephone	1,067	1,064
Church Website	-	-
Accountancy & Payroll Cost	400	400
Professional consultancy charges	252	1,000
Church/Hall - Repairs	6,547	3,330
Parsonage Repairs	289	4,969
Parsonage- Rates, Phone-TV-Internet	2,416	4,714
Insurance	2,378	2,190
Church/Parsonage Expense-Electricity/Water	4,636	10,640
Parking Rent	(300)	1,200
Administration Expenses	164	1,381
Mortgage Interest and Charges	11,537	14,236
Bank charges	40	-
Sundry- Health & Safety/ Housekeeping	688	476
Other Interest paid	-	292
Visa processing	-	536
	<u>30,115</u>	<u>46,428</u>
Depreciation		
Motor Vehicles	-	-
Fixtures and Fittings	7,687	9,330
Computer Equipments	742	672
	<u>8,429</u>	<u>10,002</u>
Total Resource Expended	100,013	119,427
Net Income	<u>26,571</u>	<u>40,564</u>