

**ST. JOHN
COPTIC ORTHODOX CHURCH
BROMLEY**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st DECEMBER 2025

**ST. JOHN
COPTIC ORTHODOX CHURCH
BROMLEY**

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31st DECEMBER 2025

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ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley

Charity Information

For the Year Ended 31st December 2025

TRUSTEES	{1}	His Grace Bishop Antony (Chair)
	{2}	Rev. Father Antonius Awadalla
	{3}	DR. Mamdouh Samy Massoud (Current secretary)
	{4}	Dr. Naguib Guirgis (Current Treasurer)
	{5}	Mr Youhanna Kamel
	{6}	Mr Julian Francis
	{7}	Dr. Peter Georgy
SECRETARY		Dr. Mamdouh Samy Massoud (currently and since May 2023)
TREASURER		Dr. Naguib Guirgis (currently and since November 2023)
CHARITY NUMBER		1129949
Date of Registration		27 December 2008
BANKERS	{1}	Natwest Bank Western Avenue Waterside Court Maritime Chatham ME4 4RT
	{2}	Lloyds Bank Bromley (308451) Branch Lloyds Bank plc PO Box 1000 BX1 1LT
	{3}	Santander Bank Customer Service Centre Bootle Merseyside L30 4GB

**ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley**

TRUSTEES REPORT FOR THE PERIOD ENDED 31st DECEMBER 2025

The trustees present their report and accounts for the period ended 31st December 2025

Trustees

The trustees named on page 2 served throughout the period. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death.

Investment Powers

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity.

Constitution, Objects and Policies

The charity is governed by its Trust Deed. Its principal object is to provide worship and pastoral services for believers of the Coptic Orthodox faith. The policy of the charity continues to be the provision of financial support to further these charitable objectives.

Development, Activities and Achievements

The charity continued to support the development of the Wickham Court site, a Grade I listed building acquired in 2023. Significant work has been undertaken to remodel and adapt the building for worship and community use, including the creation of St Joseph Hall, St Monica Chapel and St Karass Hall.

In January 2023, the trustees resolved to convert the unincorporated charity into a Charitable Incorporated Organisation (CIO) named **St Mary & St John Coptic Orthodox Church and Centre**. The CIO was formally registered with the Charity Commission in 2024 (Charity No. 1207077).

During 2025, the trustees completed the operational transfer of activities and assets to the CIO. A transfer deed was executed on 1 December 2024, and during 2025 the remaining assets, including property improvements and motor vehicles, were transferred to the CIO. Cash balances were not fully transferred at the year end and remain temporarily within the charity.

The unincorporated charity continues to exist for administrative purposes but no longer undertakes operational activities.

Financial Review

The financial statements reflect the transfer of substantially all assets and operations to the CIO during the year. Total incoming resources amounted to £245,220 (2024: £166,452). Expenditure includes the transfer of assets and other net balances to the CIO totaling £2,266,768. After these movements, the charity ended the year with unrestricted funds of £130,949, representing the remaining bank balance which has not yet been transferred to the CIO.

Future Plans

The CIO will continue the major repair, and restoration works at Wickham Court, including roof repairs, heating system upgrades, security improvements and refurbishment of the building fabric. The unincorporated charity will remain active only for administrative and compliance purposes until the trustees determine that it can be formally closed.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period. In preparing these statements, the trustees must:

(a) select suitable accounting policies and apply them consistently; (b) make judgements and estimates that are reasonable and prudent; (c) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity, and for safeguarding the assets of the charity and taking reasonable steps to prevent fraud and other irregularities.

Approval

This report was approved by the trustees on **08/06/2026** and signed on their behalf:

Dr Naguib Guirgis, Trustee & Treasurer



Independent Examiner's Report to the Trustees of St. John Coptic Orthodox Church

I report to the trustees on my examination of the financial statements of St John Coptic Orthodox Church, Bromley (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

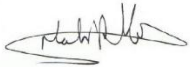
Independent examiner's statement

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:

- Accounting records were not kept in accordance with section 130 of the 2011 Act or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Accountant



Mahir Tawfig
FMAAT

Dated: 09/06/2026

ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley

Statement of Financial Activities for the Year Ended 31st Dec 25

	Note.	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Sales/Donation		190522	0	190522	159961
Sunday Credit		0	0	0	2000
Gift Aids Recovered		52756	0	52756	0
Interest Receivable		891	0	891	4491
Gain/Loss on Disposal		1050	0	1050	0
Total Incoming Resources		245220	0	245,220	166,452
RESOURCES EXPENDED					
Charitable expenditure					
Management and administration of the charity	1	2,551,396	0	2551396	275,340
Total Resources Used		2,551,396	0	2551396	275,340
Net Movement in Funds for the period		-2,306,176	0	2,306,176	-108,888
RECONCILIATION OF FUNDS					
Total funds brought forward 31/12/2024		2,437,125	0	2437125	2,546,013
TOTAL FUNDS CARRIED FORWARD					
31/12/2025		130,949	0	130949	2,437,125

ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley

BALANCE SHEET AS AT 31ST DECEMBER 2025

	Note	31.12.25	31.12.24
Fixed Assets	2	<u>£</u>	<u>£</u>
Motor Vehicle – Car 1 (NBV)		0	3450
Motor Vehicle – Car 2 (Cost)			0
Free hold Property		0	1032813
Leasehold Property		0	958953
Property Improvements		0	191534
CURRENT ASSETS			
Debtors		0	0
Cash at bank		130,949	326,941
Total Assets		<u>130,949</u>	<u>2,513,691</u>
CURRENT LIABILITIES			
Trade Creditors		0	0
Long Term Liabilities			
Loan		<u>0</u>	<u>76566</u>
Total Current Liabilities		<u>0</u>	<u>76,566</u>
NET ASSETS		<u>130,949</u>	<u>2,437,125</u>
Funds			
Unrestricted Funds		130,949	2,437,125
Total Funds		<u>130,949</u>	<u>2,437,125</u>

These financial statements were approved and authorised for issue on 08/06/2026 and signed on behalf of

the Trustees by

Dr Naguib Guirgis, Treasurer 

Dr Mamdouh Massoud, Secretary 

ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley

NOTES TO THE ACCOUNTS FOR THE PERIOD ENDED 31ST DECEMBER 2025

1. Charitable Expenditure

	2025		2024	
	£		£	
Management & Administration of Charity				
Priest Accommodation, Salaries & Expenses				
Clergy Living expense	9,600		9850	
Motor & Travelling Expense	602		826	
Car Depreciation	<u>0</u>	10202	<u>1725</u>	12401
Church Expenses				
Rates and water	2,410		1498	
House light & Heat	27650		20253	
Council Tax	344		12498	
Telephone Bill	370		0	
Property Service Charges	1,912		27,072	
Stationery & postage	0		0	
Repairs & Renewal	19,659		127,732	
Legal & Professional Fees	0		24,724	
Sundries	5,032		5,794	
Charitable donation	212,875		40,208	
Sunday school expenses	3,833		3,048	
Transfer of Assets to CIO	<u>2,266,768</u>	2540854	<u>0</u>	262827
Administration Costs				
Bank Charge	<u>341</u>	341	<u>112</u>	112
Net Movement in Funds		<u><u>2,551,396</u></u>		<u><u>275,340</u></u>

ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley
Year ended 31st December 2025

2. Tangible Assets

	Free Hold Property	Motor Vehicles	Improvement Property	Totals
	£	£	£	£
Cost				
At 1 Jan 2025	1991766	5175	191534	2188475
Additions	0	13500	60968	74,468
Disposal		(5175)	0	(5,175)
				-
Transfer to CIO	(1991766)	(13500)	(252502)	2,257,768
At 31 Dec 2025	0	0	0	0
Depreciation				
At 1 Jan 2025	0	1725	0	1,725
Charge for the year	0	0	0	0
Eliminated on disposal		(1725)		(1,725)
At 31 Dec 2025	0	0	0	0
Net Book Value				
At 31 Dec 2025	0	0	0	0
At 1 Jan 2025	1,991,766	3,450	191,534	2,186,750

**ST. JOHN
COPTIC ORTHODOX CHURCH
Bromley**

Year ended 31st December 2025

Accounting Policies

Basis of Preparation of Accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations. The accounts have been prepared accordance with the Statement of Recommended practice for Charity Accounts.

The charity has taken advantage of the exemption to produce a cash flow statement on the ground that it qualifies as a small charity.

Income

Voluntary income and donation are accounted for as received by the charity.

Management and Administration Expenditure

Expenditure on management and administration of the charity includes all expenditure. not directly related to the charitable activity.

Members of the church council who served during this period are stated below.

TRUSTEES	{1}	His Grace Bishop Antony (Chair)
	{2}	Rev. Father Antonius Awadalla
	{3}	DR. Mamdouh Samy Massoud (Current secretary)
	{4}	Dr. Naguib Guirgis (Current Treasurer)
	{5}	Mr Youhanna Kamel
	{6}	Mr Julian Francis
	{7}	Dr. Peter Georgy

Mahir Tawfig

FMAAT

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Bromley

Year ended 31st December 2025

Note 3 — Related Party Transactions

During the year, no trustee received any remuneration or benefits from the charity. No trustee or connected person received reimbursement of expenses.

The trustees donated their time freely and no trustee had any personal interest in any contract or transaction entered by the charity.

Note 4 — Transfer of Assets to CIO

On 1 December 2024, the trustees completed the legal conversion of the charity to a Charitable Incorporated Organisation (CIO) named *St Mary and St John Coptic Orthodox Church and Centre* (Charity No. 1207077).

During the year ended 31 December 2025, the unincorporated charity transferred substantially all of its assets and operations to the CIO.

Reconciliation of Net Assets Transferred	Amount
Net Book Value of tangible fixed assets transferred (per Note 2)	£2,257,768
Other net assets transferred (working-capital items)	£9,000
Total net assets transferred to CIO (per SOFA)	£2,266,768

The “other net assets transferred” represent the net working-capital balances at the point of transfer, including timing differences between the trial balance and cashbook, small bank adjustments, accruals and prepayments. These items do not form part of tangible fixed assets but were transferred to the CIO as part of the operational handover.

Cash balances were not fully transferred at the year end. The remaining balance of £130,949 represents funds temporarily held in the unincorporated charity and will be transferred to the CIO as part of the ongoing transition. Following the transfer, the unincorporated charity continues to exist only for administrative purposes and will be closed once all transitional arrangements are complete.

Note 5 — Fixed Asset Depreciation Policy

Depreciation is provided on tangible fixed assets to write off the cost, less estimated residual value, over their expected useful lives as follows:

- Motor Vehicles: **25% reducing balance**
- Property Improvements: **Not depreciated in 2025** (major works ongoing)
- Freehold Property: **Not depreciated**

Depreciation is charged from the month the asset is brought into use.

No depreciation was charged in 2025 on the newly acquired motor vehicle as it was transferred to the CIO shortly after purchase.

Note 6 — Disposal of Motor Vehicle

During the year, the charity disposed of Motor Vehicle 1 for proceeds of **£4,500**.

The net book value at the date of disposal was **£3,450**, resulting in a gain of **£1,050**, which is included in the Statement of Financial Activities.

Note 7 — Taxation

The charity is exempt from corporation tax on its charitable activities under Part 11 of the Corporation Tax Act 2010.

Note 8 — Funds

The closing balance of £130,949 represents the remaining bank balance at the year-end following the transfer of substantially all assets to the CIO. These funds are held temporarily and will be transferred to the CIO as part of the ongoing transition.