

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales · Charity number 1167069

Details

Other names	SAINT MARY & POPE KYILLOS VI COPTIC ORTHODOX CHURCH, KNOWN AS(SMPK)
Status	Registered
Legal form	CIO
Registered	2016-05-12
Register	View on the Charity Commission register

Contact

Address	Broad Walk Hounslow TW5 9AB
Phone	07930645364
Email	contact@smpk.org.uk
Website	www.smpk.org.uk

Activities

Objects: TO ADVANCE THE RELIGION OF THE COPTIC ORTHODOX CHURCHFOR THE PURPOSE OF ATTAINING THE AFORESAID, BUT NOT OTHERWISE,THE CHARITY SHALL PROVIDE AND MAINTAIN A PLACE OR PLACES OF PUBLIC WORSHIP FOR WORSHIP AND THE OFFICIATING OF SACRAMENTS AND FOR THE DUE PERFORMANCE OF RITES IN ACCORDANCE WITH THE PRACTICE OF THE COPTIC ORTHODOX CHURCH;

Activities: Religious services

Classification

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

Geography

- Hounslow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£411,435	£201,222	-	-
2024-04-05	£0	£219,281	-	-
2023-04-05	£310,469	£236,286	-	-
2022-04-05	£341,265	£196,850	-	-
2021-04-05	£236,700	£184,535	-	-

Trustees

Name	Role	Appointed
Dr IHAB TADROS		2016-05-12
Josephine Mankarious		2023-05-24
Karim Wagdy GadElKarim		2025-06-19
Markos Phillips		2023-05-24
Peter Youssef		2023-05-24
Rafik Hebeish		2023-05-24
Raouf Meshreky		2024-06-19
Remon Shamroukh		2024-06-19
Sally Hanna Metri		2025-06-19
TARIK SIHA		2016-05-12
Tamer Bishay		2023-05-24

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1167069

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 5 April 2025
for
Saint Mary & Pope Kyrillos VI Coptic**

Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

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for the Year Ended 5 April 2025**

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Saint Mary & Pope Kyrillos VI Coptic

Report of the Trustees for the Year Ended 5 April 2025

The trustees present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of St Mary and Pope Kyrillos VI Church (SMPK) are to advance the religion of the Coptic Orthodox Church.

For the purpose of attaining the afore said Objectives, but not otherwise, SMPK provides and maintain a place or places of public worship for worship and the officiating of sacraments and the due performance of rites in accordance with the Practice of the Coptic Orthodox Church.

The Coptic Church is a member of "Churches Together in Britain and Ireland" and also an active member of "The Orthodox Oriental Churches Council", together with the Armenian, Eritrean, Ethiopian, Indian, and Syrian churches in Great Britain.

St. Mary and Pope Kyrillos VI Church is part of the Coptic Orthodox Diocese of London.

Public benefit

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

St Mary and Pope Kyrillos VI Church in Hounslow is open most days of the week for celebrating the Divine Liturgy, prayer meetings, seminars, group discussions, Bible studies, Coptic language lessons, Coptic hymnsessions and other church activities.

Building on the previous year's work, SMPK continued to play an active role in promoting harmony within the local community through participation in Multi Faith community meetings and engagement with local and national bodies, including SACRE in the Borough of Hounslow and other interfaith and ecumenical organisations. Progress also continued on plans to develop a new community centre to better serve underprivileged residents, culminating in the submission of the planning application for the proposed new building, which will include facilities such as a Homeless Kitchen.

Alongside these developments, the Church continued delivering its core community services, including homeless support, Sunday School, Scouts, neighbours' dinners and meetings, the Santa Grotto, and other regular programmes.

In line with the trustees' commitment to sustainability, solar panels and battery storage were successfully installed during the year, contributing to reduced carbon emissions and improved energy efficiency, while efforts also continue to improve transport arrangements to better support outreach services within the borough.

The children's nursery, for which planning consent was previously obtained, is now fully operational and serving families within the community.

Fundraising activities

During the year, the church collected funds from the congregation to either buy or create new facilities to accommodate and enlarge its various services.

FINANCIAL REVIEW

Financial position

The statement of financial activities is set out on page 5 and shows the result of the year. The charity incurred costs including management and administrative expenses of £201,222 (2024 £219,281), the net incoming resources were £210,213 (2024: £159,216).

At 5 April 2025, as shown on the balance sheet on page 6, the charity has net assets of £2,493,999 (2024: £2,283,786), which were mainly held in fixed assets and in bank deposits and current accounts.

Saint Mary & Pope Kyrillos VI Coptic

Report of the Trustees for the Year Ended 5 April 2025

FINANCIAL REVIEW

Principal funding sources

The charity's main source of funding was the donations received from its members in the form of standing orders, direct transfers to the charity's bank account or by cheques and cash through the church boxes.

Reserves policy

Our current policy is to aim to maintain at least 12 months of operating expenses and anticipated capital expenditure. Based on the total expenditure during Year Ending 05/04/2025 this reserve level is in the region of £300,000 or more depending on finalised costing projections.

At the year end the charity had free reserves of £518,624.

FUTURE PLANS

Looking ahead, the trustees' priorities will focus on progressing the development of the proposed community facilities by discharging all outstanding planning conditions and moving towards the appointment of suitable contractors to commence the next stage of construction. In parallel, efforts will be made to secure appropriate bank funding and strengthen fundraising initiatives, to deliver the next phase of the project.

Alongside these capital developments, the trustees remain committed to sustaining and expanding the Church's existing community and outreach projects to ensure continued support for vulnerable and disadvantaged members of the local community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed on 12 May 2016 as a charitable incorporated organisation, registered with the Charity Commission, registration number 1167069 and is governed by the Charities Act 2011 and its constitution dated 12 May 2016.

Recruitment and appointment of new trustees

The trustees are appointed by the Diocesan Bishop.

Organisational structure

SMPK is an indivisible part of the Coptic Orthodox Church in Egypt which has, as its Supreme Head, the Pope of Alexandria and derives its spiritual authority to function from the Holy Council of the Coptic Orthodox Patriarchate in Cairo, Egypt..

Such authority cannot be changed, altered, modified or revoked.

The Coptic Orthodox Archbishop of London is appointed by the Holy Synod of the Coptic

Decision making

The Trustees of SMPK may take decisions either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees.

Induction and training of new trustees

The trustees are members of the church and as such are familiar with the practical work of the charity. The trustees will make available to each new trustee, on or before his or her appointment:

- a copy of the current version of the constitution; and
- a copy of the latest Trustees' Annual Report and statement of accounts.

Saint Mary & Pope Kyrillos VI Coptic

Report of the Trustees for the Year Ended 5 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The main risks which may face the charity are:

1. Reduction in donations from the congregation:

The charity relies on donations from a large number of donors; this reduces the risk of large fluctuations in the income from donations.

2. Internal control risks:

Internal control risks are minimized by the implementation of procedures and controls for receiving and paying cash and cheques

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167069

Principal address

Broad Walk
Hounslow
London
London
TW5 9AB

Trustees

R Meshreky (appointed 19.6.2024)
R Shamroukh (appointed 16.6.2024)
R Hebeish
M Phillips
J Mankarious
P Youssef
T Bishay
T Shia
Dr I Tadros

Independent Examiner

Gareth Hughes
Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

Approved by order of the board of trustees on 5 February 2026 and signed on its behalf by:



M Phillips - Trustee

Independent Examiner's Report to the Trustees of Saint Mary & Pope Kyrillos VI Coptic

Independent examiner's report to the trustees of Saint Mary & Pope Kyrillos VI Coptic

I report to the charity trustees on my examination of the accounts of Saint Mary & Pope Kyrillos VI Coptic (the Trust) for the year ended 5 April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Gareth Hughes
The Institute of Chartered Accountants in England and Wales

Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

5 February 2026

Saint Mary & Pope Kyrillos VI Coptic

**Statement of Financial Activities
for the Year Ended 5 April 2025**

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		329,024	323,974
Other trading activities	2	54,711	45,423
Investment income	3	27,700	-
Other income		-	9,100
Total		<u>411,435</u>	<u>378,497</u>
EXPENDITURE ON			
Charitable activities			
Church activities		<u>201,222</u>	<u>219,281</u>
NET INCOME		210,213	159,216
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>2,283,786</u>	<u>2,124,570</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,493,999</u></u>	<u><u>2,283,786</u></u>

The notes form part of these financial statements

Saint Mary & Pope Kyrillos VI Coptic

Balance Sheet
5 April 2025

	Notes	5.4.25 Unrestricted fund £	5.4.24 Total funds £
FIXED ASSETS			
Tangible assets	6	1,975,375	1,989,943
CURRENT ASSETS			
Debtors	7	31,304	114,717
Cash at bank		<u>538,116</u>	<u>211,496</u>
		569,420	326,213
CREDITORS			
Amounts falling due within one year	8	(50,796)	(32,370)
NET CURRENT ASSETS		<u>518,624</u>	<u>293,843</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,493,999</u>	<u>2,283,786</u>
NET ASSETS		<u><u>2,493,999</u></u>	<u><u>2,283,786</u></u>
FUNDS	10		
Unrestricted funds		<u>2,493,999</u>	<u>2,283,786</u>
TOTAL FUNDS		<u><u>2,493,999</u></u>	<u><u>2,283,786</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 February 2026 and were signed on its behalf by:

Trustee

**Notes to the Financial Statements
for the Year Ended 5 April 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property - Land 0%, buildings 2% on cost

Plant and Machinery - 10% on cost

Fixtures and fittings - 10% on cost

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.

Pension costs and other post-retirement benefits

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

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

2. OTHER TRADING ACTIVITIES

	5.4.25	5.4.24
	£	£
Shop income	<u>54,711</u>	<u>45,423</u>

3. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Rents received	<u>27,700</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	323,974
Other trading activities	45,423
Other income	<u>9,100</u>
Total	<u>378,497</u>
EXPENDITURE ON	
Charitable activities	
Church activities	<u>219,281</u>
NET INCOME	159,216
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>2,124,570</u>
TOTAL FUNDS CARRIED FORWARD	<u>2,283,786</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 6 April 2024	2,046,047	43,600	293,874	2,383,521
Additions	<u>24,914</u>	<u>5,052</u>	<u>5,284</u>	<u>35,250</u>
At 5 April 2025	<u>2,070,961</u>	<u>48,652</u>	<u>299,158</u>	<u>2,418,771</u>
DEPRECIATION				
At 6 April 2024	128,357	7,439	254,217	390,013
Charge for year	<u>16,059</u>	<u>4,865</u>	<u>32,459</u>	<u>53,383</u>
At 5 April 2025	<u>144,416</u>	<u>12,304</u>	<u>286,676</u>	<u>443,396</u>
NET BOOK VALUE				
At 5 April 2025	<u>1,926,545</u>	<u>36,348</u>	<u>12,482</u>	<u>1,975,375</u>
At 5 April 2024	<u>1,917,690</u>	<u>36,161</u>	<u>39,657</u>	<u>1,993,508</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Gift aid receivable	25,000	113,514
Other debtors	5,000	-
Prepayments and accrued income	<u>1,304</u>	<u>1,203</u>
	<u>31,304</u>	<u>114,717</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Trade creditors	2,248	1
Taxation and social security	1,837	2,582
Other creditors	<u>46,711</u>	<u>29,787</u>
	<u>50,796</u>	<u>32,370</u>

9. LOANS

An analysis of the maturity of loans is given below:

	5.4.25 £	5.4.24 £
Amounts falling due within one year on demand:		
Other loans	<u>-</u>	<u>4,052</u>

Notes to the Financial Statements - continued
for the Year Ended 5 April 2025

10. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,283,786	210,213	2,493,999
TOTAL FUNDS	<u>2,283,786</u>	<u>210,213</u>	<u>2,493,999</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	411,435	(201,222)	210,213
TOTAL FUNDS	<u>411,435</u>	<u>(201,222)</u>	<u>210,213</u>

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	2,124,570	159,216	2,283,786
TOTAL FUNDS	<u>2,124,570</u>	<u>159,216</u>	<u>2,283,786</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	378,497	(219,281)	159,216
TOTAL FUNDS	<u>378,497</u>	<u>(219,281)</u>	<u>159,216</u>

**Notes to the Financial Statements - continued
for the Year Ended 5 April 2025**

10. MOVEMENT IN FUNDS - continued

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	2,124,570	369,429	2,493,999
TOTAL FUNDS	<u>2,124,570</u>	<u>369,429</u>	<u>2,493,999</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 £
Unrestricted funds			
General fund	789,932	(420,503)	369,429
TOTAL FUNDS	<u>789,932</u>	<u>(420,503)</u>	<u>369,429</u>

11. RELATED PARTY DISCLOSURES

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

Saint Mary & Pope Kyrillos VI Coptic

**Detailed Statement of Financial Activities
for the Year Ended 5 April 2025**

	5.4.25 £	5.4.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Planned giving and collections	260,024	259,841
Gift aid	29,000	64,133
Grants	<u>40,000</u>	<u>-</u>
	329,024	323,974
Other trading activities		
Shop income	54,711	45,423
Investment income		
Rents received	27,700	-
Other income		
Scraping of minibus	<u>-</u>	<u>9,100</u>
Total incoming resources	411,435	378,497
EXPENDITURE		
Charitable activities		
Staff wages	63,994	68,128
Staff pension contributions	3,326	3,070
Charitable contributions	-	700
Community services	12,270	9,007
Church Canteen & bookshop	2,116	2,618
Computer expenses and website	2,740	1,680
Insurance	5,115	4,036
Rates	258	218
Light & heat	24,097	32,643
Repairs & Maintenance	5,002	9,667
Waste Collection	2,591	6,827
Bank charges	1,711	1,620
Sundry expenses	1,517	5,496
Diocesan Fund	23,563	23,889
Depreciation of tangible fixed assets	<u>49,818</u>	<u>46,022</u>
	198,118	215,621
Support costs		
Governance costs		
Independent examination fees	<u>3,104</u>	<u>3,660</u>
Total resources expended	<u>201,222</u>	<u>219,281</u>
Net income	<u><u>210,213</u></u>	<u><u>159,216</u></u>

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1167069

Accounts

REGISTERED CHARITY NUMBER: 1167069

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

FOR

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

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**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SMPK are to advance the religion of the Coptic Orthodox Church.

For the purpose of attaining the aforesaid Objectives, but not otherwise, SMPK shall provide and maintain a place or places of public worship for worship and the officiating of sacraments and for the due performance of rites in accordance with the Practice of the Coptic Orthodox Church

The Coptic Church is a member of "Churches Together in Britain and Ireland" and also an active member of "The Orthodox Oriental Churches Council", together with the Armenian, Eritrean, Ethiopian, Indian, and Syrian churches in Great Britain.

Coptic Orthodox Diocese of London

St. Mary and Pope Kyrillos VI Church is part of the Coptic Orthodox Diocese of London.

Summary of the main achievements of the charity

St Mary and Pope Kyrillos VI Church in Hounslow is open most days of the week for celebrating the Divine Liturgy, prayer meetings, seminars, group discussions, Bible studies, Coptic language lessons, Coptic hymns lessons and other church activities.

The church provides sports activities to the children of the church.

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission. SMPK works with the London Borough of Hounslow as well as several charities in providing Soup Kitchen and regular weekly food, 4 days a week, up to 500 meals per week, and clothes distribution to the homeless and needy in the Borough. In addition, the church provided canned food for different needy groups like sending large amounts of food to Ukraine through dedicated charities.

During the year, SMPK continued to contribute in the Multi Faith community meetings and participated in many other meetings with the aim of creating harmony in the local community. In addition, SMPK has been actively participating in the Standing Advisory Council on Religious Education (SACRE) in the Borough of Hounslow, representing the diocese in the International Association for Religious Freedom IARF UK Chapter, Anglican and Eastern Orthodox Association.

The church successfully conducted a positive pre-application meeting with planning officers from the London Borough of Hounslow to initiate the construction of a new community centre aimed at serving the underprivileged within the borough. The proposed building will include a new Homeless Kitchen and designated space for a nursery.

Focused on substantially initiatives, the trustees are actively exploring the installation of new solar panels to mitigate carbon emissions and enhance sustainability efforts. Additionally, plans are underway to dispose of the old minibus and acquire a new vehicle with lower carbon emissions to better serve the homeless population within the borough.

The Church has successfully obtained planning consent for the children's nursery, and we are currently in the process of satisfying the pre-commencement conditions.

Public benefit

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year, the church collected funds from the congregation to either buy or create new facilities to accommodate and enlarge its various services.

FINANCIAL REVIEW

Financial position

The statement of financial activities is set out on page 6 and shows the result of the year. The charity incurred costs including management and administrative expenses of £219,281 (2023: £236,286), the net incoming resources were £159,216 (2023: £74,183).

At 5 April 2024, as shown on the balance sheet on page 7, the charity has net assets of £2,283,787 (2023: £2,124,571), which were mainly held in fixed assets and in bank deposits and current accounts.

Principal funding sources

The charity's main source of funding was the donations received from its members in the form of standing orders, direct transfers to the charity's bank account or by cheques and cash through the church boxes.

The charity's expenditure

The expenditure during the year was incurred in maintaining the church and making it available to the public to use for worship; the payment of the priest's salary, the provision of Sunday schools to teach the children the faith of the church and to provide help to the needy in the community.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the Charity's funds to be invested in properties, any cash investments and chattels as they see fit. The Trustees have considered that the most appropriate policy, until it builds its reserves, is to keep its funds in a bank account.

Reserves policy

The Trustees aim to keep in reserve enough funds to cover unplanned emergency expenses. At the year end the charity had free reserves of £120,349.

FUTURE PLANS

The charity's plan is to work to find a solution to find well-equipped confined spaces to deliver Sunday school lessons. This will relieve the strain on the church facilities on Sundays which are designed by default for worship and social gatherings rather than delivering Sunday school.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed on 12 May 2016 as a charitable incorporated organisation, registered with the Charity Commission, registration number 1167069 and is governed by the Charities Act 2011 and its constitution dated 12 May 2016.

Charity constitution

SMPK is managed by the trustees. No individual member/ trustee has overall control.

Recruitment and appointment of new trustees

The trustees are appointed by the Diocesan Bishop.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

Organisational structure

SMPK is an indivisible part of the Coptic Orthodox Church in Egypt which has as its Supreme Head, the Pope of Alexandria and derives its spiritual authority to function from the Holy Council of the Coptic Orthodox Patriarchate in Cairo, Egypt. Such authority cannot be changed, altered, modified or revoked.

The Coptic Orthodox Archbishop of London is appointed by the Holy Synod of the Coptic Orthodox Church by written decree over the area, known as the Diocese of London, which includes this charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Trustees of SMPK may take decisions either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees.

Induction and training of new trustees

The trustees are members of the church and as such are familiar with the practical work of the charity. The trustees will make available to each new trustee, on or before his or her appointment:

- a copy of the current version of the constitution; and
- a copy of the latest Trustees' Annual Report and statement of accounts.

Risk management

The main risks which may face the charity are:

1. Reduction in donations from the congregation:

The charity relies on donations from a large number of donors; this reduces the risk of large fluctuations in the income from donations.

2. Internal control risks:

Internal control risks are minimized by the implementation of procedures and controls for receiving and paying cash and cheques.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167069

Principal address

Broad Walk
Hounslow
TW5 9AB

Trustees

Dr I Tadros
M George
Dr A Khir (resigned 24.5.23)
Dr R R Fahmy (resigned 24.5.23)
Mrs I Salib (resigned 24.5.23)
T Siha
Dr V Zaki-Fahmi (resigned 24.5.23)
T Bishay (appointed 24.5.23)
R Hebeish (appointed 24.5.23)
M Phillips (appointed 24.5.23)
Ms J Mankarious (appointed 24.5.23)
P Youssef (appointed 24.5.23)

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

Independent Examiner

Mark Cummins FCCA FCIE
TC Group
The Courtyard
Shoreham Road
Steyping
West Sussex BN44 3TN

18/03/2025

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



M Phillips - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

Independent examiner's report to the trustees of Saint Mary & Pope Kyrillos VI Coptic Orthodox Church

I report to the charity trustees on my examination of the accounts of Saint Mary & Pope Kyrillos VI Coptic Orthodox Church (the Trust) for the year ended 5 April 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

TC Group

Mark Cummins FCCA FCIE

TC Group
The Courtyard
Shoreham Road
Steyning
West Sussex
BN44 3TN

Dated: 18 March 2025

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted	Restricted	2024 Total	2023 Total
	Notes	fund	fund	funds	funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		369,397	-	369,397	300,674
Other income		9,100	-	9,100	9,795
Total income		378,497	-	378,497	310,469
EXPENDITURE ON					
Charitable activities		219,281	-	219,281	236,286
Total expenditure		219,281	-	219,281	236,286
NET INCOME/(EXPENDITURE)		159,216	-	159,216	74,183
TRANSFER OF FUNDS	11	1,214,709	(1,214,709)	-	-
NET MOVEMENT OF FUNDS		1,373,925	(1,214,709)	159,216	74,183
RECONCILIATION OF FUNDS					
Total fund brought forward		735,625	1,388,946	2,124,571	2,050,388
Total funds carried forward	11	2,109,550	174,237	2,283,787	2,124,571

The Statement of Financial Activities includes all gains and losses recognised in the year.

See page 13 for a breakdown of income and expenditure

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**BALANCE SHEET
AS AT 5 APRIL 2024**

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	5		1,989,943		2,001,383
CURRENT ASSETS					
Debtors	6	114,717		75,075	
Cash at bank		211,496		140,335	
		<u>326,213</u>		<u>215,410</u>	
CREDITORS					
Amounts falling due within one year	7	(32,369)		(86,478)	
NET CURRENT ASSETS			<u>293,844</u>		<u>128,932</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			2,283,787		2,130,315
CREDITORS					
Amounts falling due after more than one year	8		-		(5,744)
NET ASSETS			<u>2,283,787</u>		<u>2,124,571</u>
FUNDS	11				
Unrestricted funds			2,109,550		735,625
Restricted funds			174,237		1,388,946
TOTAL FUNDS			<u>2,283,787</u>		<u>2,124,571</u>

The financial statements were approved by the Board of Trustees and authorised for issue on: 18/03/2025

and were signed on its behalf by:



M Phillips - Trustee

Registered Charity number: 1167069

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. Saint Mary & Pope Kyrillos VI Coptic Orthodox Church meets the definition of a public benefit entity under FRS102. The Charity's presentation currency is Pound Sterling with is rounded to the nearest Pound.

Income

Income is included in the Statement of Financial Activities when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and there is certainty over the receipt of the income.

Grants and donations are recognised on a accrual basis, accounted for in relation to the period that they relate.

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.

Freehold property	- Land 0%, buildings 2% on cost
Plant and Machinery	- 10% on cost
Fixtures and fittings	- 10% on cost

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.

Pension costs and other post-retirement benefits

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

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

3 STAFF COSTS	2024	2023
	£	£
Wages and salaries	67,168	59,425
Social security costs	2,724	2,346
Other pension costs	1,316	1,316
	<u>71,208</u>	<u>63,007</u>

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

	2024	2023
		
Priest	<u>1</u>	<u>1</u>

One employee received emoluments in excess of £60,000. (2023: nil)

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 2023

	Unrestricted Fund £	Restricted Fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	300,674	-	300,674
Other income	9,795	-	9,795
Total Income	<u>310,469</u>	<u>-</u>	<u>310,469</u>
EXPENDITURE ON			
Charitable activities			
Charitable	197,248	39,038	236,286
Total Expenditure	<u>197,248</u>	<u>39,037</u>	<u>236,286</u>
Net income / (expenditure) and Movement in funds	<u>113,221</u>	<u>(39,038)</u>	<u>74,183</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	622,404	1,427,984	2,050,388
TOTAL FUNDS CARRIED FORWARD	<u>735,625</u>	<u>1,388,946</u>	<u>2,124,571</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

5. TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures and Fittings £	Plant and Machinery £	Total £
Cost as at 6 April 2023	2,043,472	293,874	11,593	2,348,939
Additions for the Year	2,575	-	32,007	34,582
Balance as at 5 April 2024	2,046,047	293,874	43,600	2,383,521
Depreciation				
As at 6 April 2023	114,702	227,248	5,606	347,556
Change for the year	14,677	29,512	1,833	46,022
As at 5 April 2024	129,379	256,760	7,439	393,578
Net Book Value				
As at 5 April 2024	1,916,668	37,114	36,161	1,989,943
As at 5 April 2023	1,928,770	66,626	5,987	2,001,383

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	1,203	-
Other debtors	113,514	75,075
	114,717	75,075

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	2,583	1,884
Other creditors	29,786	84,594
	32,369	86,478

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Other creditors	-	5,744

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

9. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Other loans	4,052	59,723

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total funds £
Fixed assets	1,989,943	-	1,989,943
Current assets	151,976	174,237	326,213
Current liabilities	(32,369)	-	(32,369)
Long term liabilities	-	-	-
Total	2,109,550	174,237	2,283,787

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total funds £
Fixed assets	214,495	1,786,888	2,001,383
Current assets	215,510	-	215,410
Current liabilities	311,464	(397,742)	(86,478)
Long term liabilities	(5,744)	-	(5,744)
Total	735,625	1,388,946	2,124,571

11. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	735,625	1,373,925	2,109,550
Restricted funds			
Restricted funds	1,388,946	(1,214,709)	174,237
Total Funds	2,124,571	159,216	2,283,787

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

11. MOVEMENT IN FUNDS (Continued)

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

	Incoming resources £	Resources expended £	Transfer of funds £	Movement in funds £
Unrestricted funds				
General fund	378,497	(219,281)	1,214,709	1,373,925
Restricted funds				
Restricted funds	-	-	(1,214,709)	(1,214,709)
TOTAL FUNDS	<u>378,497</u>	<u>(219,281)</u>	<u>-</u>	<u>159,216</u>

Restricted funds are in relation to donations made specifically towards the purchase of a house near the church to be used for the Church's activities.

The restricted fund totalling £1,214,709 is the value of the Church building donated by Coptic Orthodox Church Foundation. This has been released after permission received from The Coptic Orthodox Church Foundation to allow more freedom in the use of the property.

12. RELATED PARTY DISCLOSURES

During the year one of the trustees donated goods to the charity which were subsequently sold in the shop. The amount cannot be quantified.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

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

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	259,841	226,102
Gift aid	64,133	25,694
Church canteen & bookshop	45,423	48,878
	369,397	300,674
Other income		
Miscellaneous income	9,100	9,795
Total incoming resources	378,497	310,469
EXPENDITURE		
Charitable activities		
Wages and social security	68,128	61,691
Pensions	3,070	1,316
Rates and water	218	213
Insurance	4,036	5,114
Light and heat	32,643	40,868
It and communications	1,680	-
-Repairs & maintenance	9,667	4,478
Waste collection	6,827	3,854
London Diocese expenses	23,889	16,569
Social services	-	2,800
Sundry	5485	-
Sunday school & education	8,682	11,261
Church minibus expenses	325	345
Church canteen & bookshop	2,618	13,365
Covid support to the needy	700	-
Depreciation	46,022	45,033
Bank charges	1,620	1,729
	215,621	208,636
Support costs		
Loan interest	-	8,773
Governance costs		
Accountancy fees	3,660	2,580
Legal fees	-	14,728
Office costs	-	1,569
	3,660	28,657
Total resources expended	219,281	236,286
Net income	159,216	74,183

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1167069

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
FOR
SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

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Detailed Statement of Financial Activities	14 to 15

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SMPK are to advance the religion of the Coptic Orthodox Church.

For the purpose of attaining the aforesaid Objectives, but not otherwise, SMPK shall provide and maintain a place or places of public worship for worship and the officiating of sacraments and for the due performance of rites in accordance with the Practice of the Coptic Orthodox Church

The Coptic Church is a member of "Churches Together in Britain and Ireland" and also an active member of "The Orthodox Oriental Churches Council", together with the Armenian, Eritrean, Ethiopian, Indian, and Syrian churches in Great Britain.

Coptic Orthodox Diocese of London

St. Mary and Pope Kyrillos VI Church is part of the Coptic Orthodox Diocese of London.

Summary of the main achievements of the charity

St Mary and Pope Kyrillos VI Church in Hounslow is open most days of the week for celebrating the Divine Liturgy, prayer meetings, seminars, group discussions, Bible studies, Coptic language lessons, Coptic hymns lessons and other church activities.

The church provides sports activities to the children of the church.

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission. SMPK works with the London Borough of Hounslow as well as several charities in providing Soup Kitchen and regular weekly food, 4 days a week, up to 500 meals per week, and clothes distribution to the homeless and needy in the Borough. In addition, the church provided canned food for different needy groups like sending large amounts of food to Ukraine through dedicated charities.

During the year, SMPK continued to contribute in the Multi Faith community meetings and participated in many other meetings with the aim of creating harmony in the local community. In addition, SMPK has been actively participating in the Standing Advisory Council on Religious Education (SACRE) in the Borough of Hounslow, representing the diocese in the International Association for Religious Freedom IARF UK Chapter, Anglican and Eastern Orthodox Association.

The church successfully conducted a positive pre-application meeting with planning officers from the London Borough of Hounslow to initiate the construction of a new community centre aimed at serving the underprivileged within the borough. The proposed building will include a new Homeless Kitchen and designated space for a nursery.

Focused on substantially initiatives, the trustees are actively exploring the installation of new solar panels to mitigate carbon emissions and enhance sustainability efforts. Additionally plans are underway to dispose of the old minibus and acquire a new vehicle with lower carbon emissions to better serve the homeless population within the borough.

The Church has successfully obtained planning consent for the children's nursery, and we are currently in the process of satisfying the pre-commencement conditions.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year, the church collected funds from the congregation to either buy or create new facilities to accommodate and enlarge its various services.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

FINANCIAL REVIEW

Financial position

The statement of financial activities is set out on page 6 and shows the result of the year. The charity incurred costs including management and administrative expenses of £236,286 (2022: £196,850), the net incoming resources were £74,183 (2022: £144,415).

At 5 April 2023, as shown on the balance sheet on page 7, the charity has net assets of £2,124,571 (2022: £2,050,388), which were mainly held in fixed assets and in bank deposits and current accounts.

Principal funding sources

The charity's main source of funding was the donations received from its members in the form of standing orders, direct transfers to the charity's bank account or by cheques and cash through the church boxes.

The charity's expenditure

The expenditure during the year was incurred in maintaining the church and making it available to the public to use for worship; the payment of the priest's salary, the provision of Sunday schools to teach the children the faith of the church and to provide help to the needy in the community.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the Charity's funds to be invested in properties, any cash investments and chattels as they see fit. The Trustees have considered that the most appropriate policy, until it builds its reserves, is to keep its funds in a bank account.

Reserves policy

The Trustees aim to keep in reserve enough funds to cover unplanned emergency expenses.

FUTURE PLANS

The charity's plan is to work to find a solution to find well-equipped confined spaces to deliver Sunday school lessons. This will relieve the strain on the church facilities on Sundays which are designed by default for worship and social gatherings rather than delivering Sunday school.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed on 12 May 2016 as a charitable incorporated organisation, registered with the Charity Commission, registration number 1167069 and is governed by the Charities Act 2011 and its constitution dated 12 May 2016.

Charity constitution

SMPK is managed by the trustees. No individual member/ trustee has overall control.

Recruitment and appointment of new trustees

The trustees are appointed by the Diocesan Bishop.

Organisational structure

SMPK is an indivisible part of the Coptic Orthodox Church in Egypt which has as its Supreme Head, the Pope of Alexandria and derives its spiritual authority to function from the Holy Council of the Coptic Orthodox Patriarchate in Cairo, Egypt. Such authority cannot be changed, altered, modified or revoked.

The Coptic Orthodox Archbishop of London is appointed by the Holy Synod of the Coptic Orthodox Church by written decree over the area, known as the Diocese of London, which includes this charity.

Decision making

The Trustees of SMPK may take decisions either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The trustees are members of the church and as such are familiar with the practical work of the charity. The trustees will make available to each new trustee, on or before his or her appointment:

- a copy of the current version of the constitution; and
- a copy of the latest Trustees' Annual Report and statement of accounts.

Risk management

The main risks which may face the charity are:

1. Reduction in donations from the congregation:

The charity relies on donations from a large number of donors; this reduces the risk of large fluctuations in the income from donations.

2. Internal control risks:

Internal control risks are minimized by the implementation of procedures and controls for receiving and paying cash and cheques.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167069

Principal address

Broad Walk
Hounslow
TW5 9AB

Trustees

Dr I Tadros
M George
Dr A Khir (resigned 24.5.23)
Dr R R Fahmy (resigned 24.5.23)
Mrs I Salib (resigned 24.5.23)
T Siha
Dr V Zaki-Fahmi (resigned 24.5.23)
T Bishay (appointed 24.5.23)
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M Phillips (appointed 24.5.23)
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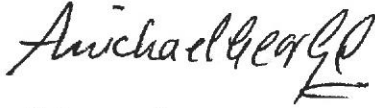
Independent Examiner

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

Approved by order of the board of trustees on 1 February 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Michael George', with a stylized flourish at the end.

M George - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

Independent examiner's report to the trustees of Saint Mary & Pope Kyrillos Vi Coptic Orthodox Church

I report to the charity trustees on my examination of the accounts of Saint Mary & Pope Kyrillos Vi Coptic Orthodox Church (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Richard Buckby FCA

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

1 February 2024

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		300,674	-	300,674	334,522
Other income		9,795	-	9,795	6,743
Total		<u>310,469</u>	<u>-</u>	<u>310,469</u>	<u>341,265</u>
EXPENDITURE ON					
Charitable activities					
Charitable		<u>197,248</u>	<u>39,038</u>	<u>236,286</u>	<u>196,850</u>
NET INCOME/(EXPENDITURE)		113,221	(39,038)	74,183	144,415
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>622,404</u>	<u>1,427,984</u>	<u>2,050,388</u>	<u>1,905,973</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>735,625</u></u>	<u><u>1,388,946</u></u>	<u><u>2,124,571</u></u>	<u><u>2,050,388</u></u>

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**BALANCE SHEET
5 APRIL 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5	2,001,383	2,002,283
CURRENT ASSETS			
Debtors	6	75,075	49,381
Cash at bank		140,335	126,133
		<u>215,410</u>	<u>175,514</u>
CREDITORS			
Amounts falling due within one year	7	(86,478)	(64,051)
NET CURRENT ASSETS		<u>128,932</u>	<u>111,463</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,130,315</u>	<u>2,113,746</u>
CREDITORS			
Amounts falling due after more than one year	8	(5,744)	(63,358)
NET ASSETS		<u>2,124,571</u>	<u>2,050,388</u>
FUNDS	11		
Unrestricted funds		735,625	622,404
Restricted funds		1,388,946	1,427,984
TOTAL FUNDS		<u>2,124,571</u>	<u>2,050,388</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 February 2024 and were signed on its behalf by:



M George - Trustee

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- Land 0%, buildings 2% on cost
Fixtures and fittings	- 10% on cost

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.

Pension costs and other post-retirement benefits

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. STAFF COSTS

	2023 £	2022 £
Wages and salaries	59,383	59,425
Social security costs	2,308	2,345
Other pension costs	1,316	1,316
	<u>63,007</u>	<u>63,086</u>

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

	2023	2022
Priest	<u>1</u>	<u>1</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	284,609	49,913	334,522
Other income	6,743	-	6,743
Total	<u>291,352</u>	<u>49,913</u>	<u>341,265</u>
EXPENDITURE ON			
Charitable activities			
Charitable	159,398	37,452	196,850
NET INCOME	131,954	12,461	144,415
RECONCILIATION OF FUNDS			
Total funds brought forward	490,450	1,415,523	1,905,973
TOTAL FUNDS CARRIED FORWARD	<u>622,404</u>	<u>1,427,984</u>	<u>2,050,388</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 6 April 2022	1,759,750	241,818	11,593	291,645	2,304,806
Additions	41,904	-	-	2,229	44,133
At 5 April 2023	1,801,654	241,818	11,593	293,874	2,348,939
DEPRECIATION					
At 6 April 2022	71,741	28,474	4,447	197,861	302,523
Charge for year	9,651	4,836	1,159	29,387	45,033
At 5 April 2023	81,392	33,310	5,606	227,248	347,556
NET BOOK VALUE					
At 5 April 2023	1,720,262	208,508	5,987	66,626	2,001,383
At 5 April 2022	1,688,009	213,344	7,146	93,784	2,002,283

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	75,075	49,381

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	1,884	4,095
Other creditors	84,594	59,956
	86,478	64,051

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Other creditors	5,744	63,358

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

9. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Other loans	<u>59,723</u>	<u>55,616</u>

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	214,495	1,786,888	2,001,383	2,002,283
Current assets	215,410	-	215,410	175,514
Current liabilities	311,464	(397,942)	(86,478)	(64,051)
Long term liabilities	(5,744)	-	(5,744)	(63,358)
	<u>735,625</u>	<u>1,388,946</u>	<u>2,124,571</u>	<u>2,050,388</u>

11. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	622,404	113,221	735,625
Restricted funds			
Restricted funds	1,427,984	(39,038)	1,388,946
TOTAL FUNDS	<u>2,050,388</u>	<u>74,183</u>	<u>2,124,571</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,469	(197,248)	113,221
Restricted funds			
Restricted funds	-	(39,038)	(39,038)
TOTAL FUNDS	<u>310,469</u>	<u>(236,286)</u>	<u>74,183</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	490,450	131,954	622,404
Restricted funds			
Restricted funds	1,415,523	12,461	1,427,984
TOTAL FUNDS	<u>1,905,973</u>	<u>144,415</u>	<u>2,050,388</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,352	(159,398)	131,954
Restricted funds			
Restricted funds	49,913	(37,452)	12,461
TOTAL FUNDS	<u>341,265</u>	<u>(196,850)</u>	<u>144,415</u>

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

	At 6.4.21 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	490,450	245,175	735,625
Restricted funds			
Restricted funds	1,415,523	(26,577)	1,388,946
TOTAL FUNDS	<u>1,905,973</u>	<u>218,598</u>	<u>2,124,571</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

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 £
Unrestricted funds			
General fund	601,821	(356,646)	245,175
Restricted funds			
Restricted funds	49,913	(76,490)	(26,577)
TOTAL FUNDS	<u>651,734</u>	<u>(433,136)</u>	<u>218,598</u>

12. RELATED PARTY DISCLOSURES

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	226,102	271,966
Gift aid	25,694	21,954
Church canteen & bookshop	48,878	40,602
	<u>300,674</u>	<u>334,522</u>
Other income		
Miscellaneous income	9,795	6,743
Total incoming resources	<u>310,469</u>	<u>341,265</u>
EXPENDITURE		
Charitable activities		
Wages	59,383	59,425
Social security	2,308	2,345
Pensions	1,316	1,316
Rates and water	213	152
Insurance	5,114	4,180
Light and heat	40,868	11,823
Repairs & maintenance	4,478	726
Cleaning	3,854	2,795
London Diocese expenses	16,569	14,726
Social services	2,800	-
Sunday school & education	11,261	8,700
Church minibus expenses	345	783
Church canteen & bookshop	13,365	8,908
Covid support to the needy	-	8,400
Freehold property	9,651	9,195
Long leasehold	4,836	4,836
Plant and machinery	1,159	1,159
Fixtures and fittings	29,387	28,257
Bank charges	1,729	467
	<u>208,636</u>	<u>168,193</u>
Support costs		
Other 3		
Loan interest	8,773	-
Governance costs		
Accountancy fees	2,580	2,340
Legal fees	14,728	24,192
Office costs	1,569	2,125
	<u>18,877</u>	<u>28,657</u>

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH

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

	2023 £	2022 £
Total resources expended	236,286	196,850
Net income	<u>74,183</u>	<u>144,415</u>

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1167069

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022
FOR
SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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For The Year Ended 5 April 2022**

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**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
For The Year Ended 5 April 2022**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of SMPK are to advance the religion of the Coptic Orthodox Church.

For the purpose of attaining the aforesaid Objectives, but not otherwise, SMPK shall provide and maintain a place or places of public worship for worship and the officiating of sacraments and for the due performance of rites in accordance with the Practice of the Coptic Orthodox Church

The Coptic Church is a member of "Churches Together in Britain and Ireland" and also an active member of "The Orthodox Oriental Churches Council", together with the Armenian, Eritrean, Ethiopian, Indian, and Syrian churches in Great Britain.

Coptic Orthodox Diocese of London

St. Mary and Pope Kyrillos VI Church is part of the Coptic Orthodox Diocese of London.

Summary to the main achievements of the charity

St Mary and Pope Kyrillos VI Church in Hounslow is open most days of the week for celebrating the Divine Liturgy, prayer meetings, seminars, group discussions, Bible studies, Coptic language lessons, Coptic hymns lessons and other church activities.

The church provides sports activities to the children of the church.

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission. SMPK works with the London Borough of Hounslow as well as several charities in providing Soup Kitchen and regular weekly food, 4 days a week, up to 500 meals per week, and clothes distribution to the homeless and needy in the Borough. In addition, the church provided canned food for different needy groups like sending large amounts of food to Ukraine through dedicated charities.

As the COVID-19 pandemic started, the amount and frequency of these services has increased dramatically but the logistics changed to reflect the public health guidelines while distributing food and clothes and working closely with the council of the Borough of Hounslow.

During the year, SMPK continued to contribute in the Multi Faith community meetings and participated in many other meetings with the aim of creating harmony in the local community. In addition, SMPK has been actively participating in the Standing Advisory Council on Religious Education (SACRE) in the Borough of Hounslow, representing the diocese in the International Association for Religious Freedom IARF UK Chapter, Anglican and Eastern Orthodox Association.

The church has successfully applied for and was granted permission to set up a community nursery in the church hall during the weekdays. The conditions are being implemented and the surgery will start soon. A mezzanine was built inside the church to provide acoustic space for children and their parents.

Public benefit

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

During the year, the church collected funds from the congregation to either buy or create new facilities to accommodate and enlarge its various services.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
For The Year Ended 5 April 2022**

FINANCIAL REVIEW

Financial position

The statement of financial activities is set out on page 5 and shows the result of the year. The charity incurred costs including management and administrative expenses of £196,850 (2021: £184,535), the net incoming resources were £144,415 (2021: £52,165)..

At 5 April 2022, as shown on the balance sheet on page 6, the charity has net assets of £2,050,388 (2021: £1,905,973), which were mainly held in fixed assets as shown on note 6 and in bank deposits and current accounts.

Principal funding sources

The charity's main source of funding was the donations received from its members in the form of standing orders, direct transfers to the charity's bank account or by cheques and cash through the church boxes.

The charity's expenditure

The expenditure during the year was incurred in maintaining the church and making it available to the public to use for worship; the payment of the priest's salary, the provision of Sunday schools to teach the children the faith of the church and to provide help to the needy in the community.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the Charity's funds to be invested in properties, any cash investments and chattels as they see fit. The Trustees have considered that the most appropriate policy, until it builds its reserves, is to keep its funds in a bank account.

Reserves policy

The Trustees aim to keep in reserve enough funds to cover unplanned emergency expenses.

FUTURE PLANS

The charity's plan is to work to find a solution to find well-equipped confined spaces to deliver Sunday school lessons. This will relieve the strain on the church facilities on Sundays which are designed by default for worship and social gatherings rather than delivering Sunday school.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was formed on 12 May 2016 as a charitable incorporated organisation, registered with the Charity Commission, registration number 1167069 and is governed by the Charities Act 2011 and its constitution dated 12 May 2016.

Charity constitution

SMPK is managed by the trustees. No individual member/ trustee has overall control.

Recruitment and appointment of new trustees

The trustees are appointed by the Diocesan Bishop.

Organisational structure

SMPK is an indivisible part of the Coptic Orthodox Church in Egypt which has as its Supreme Head, the Pope of Alexandria and derives its spiritual authority to function from the Holy Council of the Coptic Orthodox Patriarchate in Cairo, Egypt. Such authority cannot be changed, altered, modified or revoked.

The Coptic Orthodox Archbishop of London is appointed by the Holy Synod of the Coptic Orthodox Church by written decree over the area, known as the Diocese of London, which includes this charity.

Decision making

The Trustees of SMPK may take decisions either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees.

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**REPORT OF THE TRUSTEES
For The Year Ended 5 April 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

The trustees are members of the church and as such are familiar with the practical work of the charity. The trustees will make available to each new trustee, on or before his or her appointment:

- a copy of the current version of the constitution; and
- a copy of the latest Trustees' Annual Report and statement of accounts.

Risk management

The main risks which may face the charity are:

1. Reduction in donations from the congregation:

The charity relies on donations from a large number of donors; this reduces the risk of large fluctuations in the income from donations.

2. Internal control risks:

Internal control risks are minimized by the implementation of procedures and controls for receiving and paying cash and cheques.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1167069

Principal address

Broad Walk
Hounslow
TW5 9AB

Trustees

Dr I Tadros
M George
Dr A Khir
Dr R R Fahmy
Mrs I Salib
T Siha
Dr V Zaki-Fahmi

Independent Examiner

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

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


M George - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

Independent examiner's report to the trustees of Saint Mary & Pope Kyrillos VI Coptic Orthodox Church

I report to the charity trustees on my examination of the accounts of Saint Mary & Pope Kyrillos VI Coptic Orthodox Church (the Trust) for the year ended 5 April 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



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

30 January 2023

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		284,609	49,913	334,522	236,595
Other income		6,743	-	6,743	105
Total		<u>291,352</u>	<u>49,913</u>	<u>341,265</u>	<u>236,700</u>
EXPENDITURE ON					
Charitable activities					
Charitable		159,398	37,452	196,850	184,535
NET INCOME		<u>131,954</u>	<u>12,461</u>	<u>144,415</u>	<u>52,165</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		490,450	1,415,523	1,905,973	1,853,808
TOTAL FUNDS CARRIED FORWARD		<u><u>622,404</u></u>	<u><u>1,427,984</u></u>	<u><u>2,050,388</u></u>	<u><u>1,905,973</u></u>

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**BALANCE SHEET
5 April 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5	2,002,283	1,786,262
CURRENT ASSETS			
Debtors	6	49,381	45,807
Cash at bank		126,133	261,325
		<u>175,514</u>	<u>307,132</u>
CREDITORS			
Amounts falling due within one year	7	(64,051)	(61,784)
		<u>111,463</u>	<u>245,348</u>
NET CURRENT ASSETS			
		<u>2,113,746</u>	<u>2,031,610</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
CREDITORS			
Amounts falling due after more than one year	8	(63,358)	(125,637)
		<u>2,050,388</u>	<u>1,905,973</u>
NET ASSETS			
FUNDS	11		
Unrestricted funds		622,404	490,450
Restricted funds		1,427,984	1,415,523
		<u>2,050,388</u>	<u>1,905,973</u>
TOTAL FUNDS			

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

Michael George

M George - Trustee

The notes form part of these financial statements

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS
For The Year Ended 5 April 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- Land 0%, buildings 2% on cost
Fixtures and fittings	- 10% on cost

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.

Pension costs and other post-retirement benefits

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 5 April 2022**

2. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

3. STAFF COSTS

	2022 £	2021 £
Wages and salaries	59,425	59,000
Social security costs	2,345	3,185
Other pension costs	1,316	1,316
	<u>63,086</u>	<u>63,501</u>

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

	2022	2021
Priest	<u>1</u>	<u>1</u>

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	230,471	6,124	236,595
Other income	105	-	105
Total	<u>230,576</u>	<u>6,124</u>	<u>236,700</u>
EXPENDITURE ON			
Charitable activities			
Charitable	154,588	29,947	184,535
NET INCOME/(EXPENDITURE)	75,988	(23,823)	52,165
RECONCILIATION OF FUNDS			
Total funds brought forward	414,462	1,439,346	1,853,808
TOTAL FUNDS CARRIED FORWARD	<u>490,450</u>	<u>1,415,523</u>	<u>1,905,973</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 5 April 2022**

5. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 6 April 2021	1,540,570	241,818	11,593	251,357	2,045,338
Additions	219,180	-	-	40,288	259,468
At 5 April 2022	1,759,750	241,818	11,593	291,645	2,304,806
DEPRECIATION					
At 6 April 2021	62,546	23,638	3,288	169,604	259,076
Charge for year	9,195	4,836	1,159	28,257	43,447
At 5 April 2022	71,741	28,474	4,447	197,861	302,523
NET BOOK VALUE					
At 5 April 2022	1,688,009	213,344	7,146	93,784	2,002,283
At 5 April 2021	1,478,024	218,180	8,305	81,753	1,786,262

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	49,381	45,000
Prepayments and accrued income	-	807
	<u>49,381</u>	<u>45,807</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	4,095	2,433
Other creditors	59,956	59,351
	<u>64,051</u>	<u>61,784</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 5 April 2022**

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Other creditors	63,358	125,637

9. LOANS

An analysis of the maturity of loans is given below:

	2022 £	2021 £
Amounts falling due within one year on demand:		
Other loans	55,616	55,616
Amounts falling between one and two years:		
Other loans - 1-2 years	-	125,637

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	220,490	1,781,793	2,002,283	1,786,262
Current assets	175,514	-	175,514	307,132
Current liabilities	289,758	(353,809)	(64,051)	(61,784)
Long term liabilities	(63,358)	-	(63,358)	(125,637)
	622,404	1,427,984	2,050,388	1,905,973

11. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	490,450	131,954	622,404
Restricted funds			
Restricted funds	1,415,523	12,461	1,427,984
TOTAL FUNDS	1,905,973	144,415	2,050,388

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 5 April 2022**

11. 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	291,352	(159,398)	131,954
Restricted funds			
Restricted funds	49,913	(37,452)	12,461
TOTAL FUNDS	<u>341,265</u>	<u>(196,850)</u>	<u>144,415</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	At 5.4.21 £
Unrestricted funds			
General fund	414,462	75,988	490,450
Restricted funds			
Restricted funds	1,439,346	(23,823)	1,415,523
TOTAL FUNDS	<u>1,853,808</u>	<u>52,165</u>	<u>1,905,973</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,576	(154,588)	75,988
Restricted funds			
Restricted funds	6,124	(29,947)	(23,823)
TOTAL FUNDS	<u>236,700</u>	<u>(184,535)</u>	<u>52,165</u>

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 5 April 2022**

11. MOVEMENT IN FUNDS - continued

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

	At 6.4.20 £	Net movement in funds £	At 5.4.22 £
Unrestricted funds			
General fund	414,462	207,942	622,404
Restricted funds			
Restricted funds	1,439,346	(11,362)	1,427,984
TOTAL FUNDS	<u>1,853,808</u>	<u>196,580</u>	<u>2,050,388</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 £
Unrestricted funds			
General fund	521,928	(313,986)	207,942
Restricted funds			
Restricted funds	56,037	(67,399)	(11,362)
TOTAL FUNDS	<u>577,965</u>	<u>(381,385)</u>	<u>196,580</u>

12. RELATED PARTY DISCLOSURES

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

**SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH**

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	129,984
Donations	271,966	62,299
Gift aid	21,954	-
Church boxes	-	28,803
Church canteen & bookshop	40,602	15,509
	<u>334,522</u>	<u>236,595</u>
Other income		
Miscellaneous income	6,743	105
	<u>341,265</u>	<u>236,700</u>
Total incoming resources		
	341,265	236,700
EXPENDITURE		
Charitable activities		
Wages	59,425	59,000
Social security	2,345	3,185
Pensions	1,316	1,316
Rates and water	152	94
Insurance	4,180	3,214
Light and heat	11,823	12,598
Repairs & maintenance	726	683
Cleaning	2,795	2,719
London Diocese expenses	14,726	23,446
Social services	-	17,600
Sunday school & education	8,700	3,259
Church minibus expenses	783	659
Church canteen & bookshop	8,908	6,148
Covid support to the needy	8,400	-
Freehold property	9,195	4,811
Long leasehold	4,836	4,836
Plant and machinery	1,159	1,159
Fixtures and fittings	28,257	25,136
Bank charges	467	-
	<u>168,193</u>	<u>169,863</u>
Support costs		
Other 3		
Loan interest	-	6,663
Governance costs		
Accountancy fees	2,340	2,100
Carried forward	2,340	2,100

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC
ORTHODOX CHURCH

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

	2022 £	2021 £
Governance costs		
Brought forward	2,340	2,100
Legal fees	24,192	4,448
Office costs	2,125	1,461
	<u>28,657</u>	<u>8,009</u>
Total resources expended	<u>196,850</u>	<u>184,535</u>
Net income	<u><u>144,415</u></u>	<u><u>52,165</u></u>

This page does not form part of the statutory financial statements

SAINT MARY & POPE KYRILLOS VI COPTIC ORTHODOX CHURCH

England & Wales - Charity number 1167069

Accounts

Charity No. 1167069

SAINT MARY AND POPE KYRILLOS VI COPTIC ORTHODOX CHURCH (SMPK)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 5 APRIL 2021

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Dr Ihab Tadros Mr Michael George Dr Ashraf Khir Dr Ramy Ramzy Fahmy Mrs Isis Salib Mr Tarik Siha Dr Vabyola Zaki - Fahmi
Registered Charity Number	1167069
Registered office	Broad Walk Hounslow TW5 9AB
Independent Examiner	Fortus Midlands Limited Hamilton Office Park 31 High View Close Leicester Leicestershire LE4 4LJ
Bankers	HSBC Plc 79 Piccadilly London W1J 8EU

**REPORT OF THE TRUSTEES
FOR YEAR ENDED 5 APRIL 2021**

The Trustees present their report along with the financial statements of the charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 and comply with the charity's trust deed, the Charities Act 2011 and the provisions of Accounting and Reporting by Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

The objectives of SMPK are to advance the religion of the Coptic Orthodox Church.

For the purpose of attaining the aforesaid Objectives, but not otherwise, SMPK shall provide and maintain a place or places of public worship for worship and the officiating of sacraments and for the due performance of rites in accordance with the Practice of the Coptic Orthodox Church.

The Coptic Church is a member of "Churches Together in Britain and Ireland" and also an active member of "The Orthodox Oriental Churches Council", together with the Armenian, Eritrean, Ethiopian, Indian, and Syrian churches in Great Britain.

Coptic Orthodox Diocese of London

St. Mary and Pope Kyrillos VI Church is part of the Coptic Orthodox Diocese of London.

Summary of the main achievements of the charity

St Mary and Pope Kyrillos VI Church in Hounslow is open most days of the week for celebrating the Divine Liturgy, prayer meetings, seminars, group discussions, Bible studies, Coptic language lessons, Coptic hymns lessons and other church activities.

The church provides sports activities to the children of the church.

The Trustees have paid due regard to the public benefit guidance as published by the Charity Commission. SMPK works with the London Borough of Hounslow in providing Soup Kitchen and regular weekly food and clothes distribution to the homeless and needy in the Borough.

As the COVID-19 pandemic started, the amount and frequency of these services has increased dramatically but the logistics changed to reflect the public health guidelines while distributing food and clothes and working closely with the council of the Borough of Hounslow.

During the year, SMPK continued to contribute in the Multi Faith community meetings and participated in many other meetings with the aim of creating harmony in the local community. In addition, SMPK has been actively participating in the Standing Advisory Council on Religious Education (SACRE) in the Borough of Hounslow.

Performance of fundraising activities against objectives

During the year, the church collected funds from the congregation to either buy or create new facilities to accommodate and enlarge its various services.

**REPORT OF THE TRUSTEES - CONTINUE
FOR THE YEAR ENDED 5 APRIL 2021**

Financial Review

The statement of financial activities is set out on page 7 and shows the result of the year. The charity incurred costs in furtherance of its objects of £169,863 (2020: £196,506) after taking into account these expenses and other management and administrative expenses of £14,672 (2020: £19,952), the net incoming resources were £52,165 (2020: £35,766).

At 5 April 2021, as shown on the balance sheet on page 8, the charity has net assets of £1,905,973 (2020: £1,853,808) which were mainly held in fixed assets as shown on note 6 and in bank deposits and current accounts.

The charity's principal sources of funds

The charity's main source of funding was the donations received from its members in the form of standing orders, direct transfers to the charity's bank account or by cheques and cash through the church boxes.

The charity's expenditure

The expenditure during the year was incurred in maintaining the church and making it available to the public to use for worship; the payment of the priest's salary, the provision of Sunday schools to teach the children the faith of the church and to provide help to the needy in the community.

Reserves policy

The Trustees aim to keep in reserve enough funds to cover unplanned emergency expenses.

Investment policy and objectives

The Trustees' investment powers are governed by the Trust Deed, which permits the Charity's funds to be invested in properties, any cash investments and chattels as they see fit. The Trustees have considered that the most appropriate policy, until it builds its reserves, is to keep its funds in a bank account.

Risk management

The main risks which may face the charity are:

1. Reduction in donations from the congregation:
The charity relies on donations from a large number of donors; this reduces the risk of large fluctuations in the income from donations.
2. Internal control risks:
Internal control risks are minimized by the implementation of procedures and controls for receiving and paying cash and cheques.

**REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021**

Future plans

The charity's plan is to increase the space available for the congregation to pray and to create a new space for Sunday school and other activities. The working solution at the moment is to build a mezzanine in the church. Negotiations with contractors is still ongoing. Finding a suitable contractor and completing the project is still a priority for next year. Also, setting up a nursery is a foreseen project once there is suitable space to set it up. This is to help the congregation and the wider working community of Hounslow.

Description of charity's trusts

The charity was formed on 12 May 2016 as a charitable incorporated organisation, registered with the Charity Commission, registration number 1167069 and is governed by the Charities Act 2011 and its constitution dated 12 May 2016.

Controlling party

SMPK is managed by the trustees. No individual member/ trustee has overall control.

Trustee selection methods

The trustees are appointed by the Diocesan Bishop.

Names of the charity trustees who manage the charity

The Trustees who served during the year were as stated below:

Dr Ihab Tadros	Mrs Isis Salib
Mr Michael George	Dr Ashraf Khir
Dr Ramy Ramzy Fahmy	Dr Vabyola Zaki - Fahmi
Mr Tarik Siha	

Policies and procedures adopted for the induction and training of trustees

The trustees are members of the church and as such are familiar with the practical work of the charity. The trustees will make available to each new trustee, on or before his or her appointment:

- a copy of the current version of the constitution; and
- a copy of the latest Trustees' Annual Report and statement of accounts.

The charity's organisational structure and any wider network with which the charity works

SMPK is an indivisible part of the Coptic Orthodox Church in Egypt which has as its Supreme Head, the Pope of Alexandria and derives its spiritual authority to function from the Holy Council of the Coptic Orthodox Patriarchate in Cairo, Egypt. Such authority cannot be changed, altered, modified or revoked.

The Coptic Orthodox Archbishop of London is appointed by the Holy Synod of the Coptic Orthodox Church by written decree over the area, known as the Diocese of London, which includes this charity.

**REPORT OF THE TRUSTEES - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021**

Decision making

The Trustees of SMPK may take decisions either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the charity trustees.

Statement of trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the 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 at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees and signed on behalf of the board on 31 January 2022.

.....

Michael George
Trustee

Independent Examiner's Report to the Trustees of Saint Mary and Pope Kyrillos VI Coptic Orthodox Church (SMPK)

I report to the trustees on my examination of the accounts of Saint Mary & Pope Kyrillos VI Coptic Orthodox Church ('the charity') for the year ended 5 April 2021, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the trustees of the charity 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 charity's accounts carried out under section 145 of the 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 giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Richard Buckby FCA
Fortus Midlands Limited
Hamilton Office Park
31 View Close
Leicester
LE4 9LJ

Date: 31 January 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from	Note				
Donations	3	214,962	6,124	221,086	207,767
Charitable activities		15,509	-	15,509	35,680
Other incoming resources		105	-	105	8,777
Total income		<u>230,576</u>	<u>6,124</u>	<u>236,700</u>	<u>252,224</u>
Expenditure					
Charitable activities	4	139,916	29,947	169,863	196,506
Other		14,672	-	14,672	19,952
Total expenditure		<u>154,588</u>	<u>29,947</u>	<u>184,535</u>	<u>216,458</u>
Net income		75,988	(23,823)	52,165	35,766
Net movement in funds		<u>75,988</u>	<u>(23,823)</u>	<u>52,165</u>	<u>35,766</u>
Total funds brought forward	11/12	414,462	1,439,346	1,853,808	1,818,042
Total funds carried forward	11/12	<u>490,450</u>	<u>1,415,523</u>	<u>1,905,973</u>	<u>1,853,808</u>

BALANCE SHEET AT 5 APRIL 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	6		1,786,262		1,813,124
Current assets					
Debtors	7	45,807		29,171	
Cash at bank and in hand	8	261,325		255,329	
Total current assets		307,132		284,500	
Creditors: Amounts falling due within one year	9	(61,784)		(60,841)	
Net current assets			245,348		223,659
Creditors: Amounts falling due after one year	9		(125,637)		(182,975)
Net assets			1,905,973		1,853,808
Funds					
Restricted income funds	12		1,415,523		1,439,346
Unrestricted funds	11		490,450		414,462
Total funds			1,905,973		1,853,808

The financial statements were approved and authorised for issue by the Board on .31 January 2022 and signed on behalf of the board by:

.....

Michael George
Trustee

The notes on pages 10 to 16 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 5 APRIL 2021

	Note	2021	2020
			£
Cash flows from operating activities	14	15,076	15,779
Purchase of fixed assets		(9,080)	(1,902)
Net cash provided by investing activities		5,996	13,877
Cash at 6 April 2020		255,329	241,452
Cash at 5 April 2021		261,325	255,329

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021**

1. Basis of preparation**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that there are no uncertainties about the charity's ability to continue as a going concern. The donation from the church's congregation will cover any future liabilities.

2. Accounting policies**Income****Recognition of income**

Income is recognised in the year in which the charity is entitled to receive and the amount can be measured with reasonable certainty. All voluntary income which comprises of donations and church boxes is included in income on a receivable basis.

Tax reclaim on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor.

Income from membership subscriptions

Membership contributions received in the nature of a gift are recognised in Donations and Legacies.

Expenditure and liabilities**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of obligation can be measured with reasonable certainty.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any irrecoverable VAT.

Charitable activities

Direct charitable expenditure includes all staff costs, property and other expenditure directly related to the charitable activities of the charity.

Governance and support cost

Support costs have not been allocated between governance costs and other costs. Support costs include central functions.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Taxation

The charity is a registered charity and as such its income and gains falling within the Income Tax Act 2007 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021**

Assets**Tangible fixed assets for use by the charity**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold buildings – 2% straight line (excluding land)

Fixtures and fittings church and hall – 10% straight line

Restricted Funds

The restricted funds are made up of £124,324 related to donations made specifically towards the purchase of a house near the church to be used for the church's activities and £1,291,199 which is the value of the Church building donated by The Coptic Orthodox Church Foundation.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021

3. Analysis of income

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Donations and legacies				
Donation and gifts	190,229	6,124	196,353	185,272
Gift Aid	24,733	-	24,733	22,495
Total	214,962	6,124	221,086	207,767
Charitable activities				
Canteen sales	15,139	-	15,139	34,660
Bookshop sales	370	-	370	1,020
Total	15,509	-	15,509	35,680
Separate material item of income				
Miscellaneous	105	-	105	8,777
Total	105	-	105	8,777
Total Income	230,576	6,124	236,700	252,224

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021

4. Analysis of expenditure

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Expenditure on charitable activities				
Church and community services	51,112	-	51,112	74,388
Staff costs	63,501	-	63,501	64,267
Property expenses	19,308	-	19,308	22,816
Depreciation of tangible assets	5,995	29,947	35,942	35,035
Total expenditure on charitable activities	<u>139,916</u>	<u>29,947</u>	<u>169,863</u>	<u>196,506</u>
Other expenditure				
Loan interest	6,663	-	6,663	8,621
Governance costs	8,009	-	8,009	11,331
Total other expenditure	<u>14,672</u>	<u>-</u>	<u>14,672</u>	<u>19,952</u>
Total expenditure	<u>154,588</u>	<u>29,947</u>	<u>184,535</u>	<u>216,458</u>

5. Staff Costs

	2021 £	2020 £
Salaries and wages	59,000	59,000
Social security costs	3,185	3,959
Pension costs	1,316	1,308
Total staff costs	<u>63,501</u>	<u>64,267</u>

No employees earned more than £60,000 in the year (2020: none).

The average number of employees during the year was 1 (2020: 1).

No trustee received remuneration or reimbursed expenses in the year (2020: none).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021
6. Tangible fixed assets

	Freehold Land & Buildings - Church £	Freehold Land & Buildings - Hall £	Fixtures & Fittings - Church £	Fixtures & Fittings - Hall £	Total £
Cost					
At 6 April 2020	1,540,570	241,818	242,277	11,593	2,036,258
Additions	-	-	9,080	-	9,080
	<u>1,540,570</u>	<u>241,818</u>	<u>251,357</u>	<u>11,593</u>	<u>2,045,338</u>
At 5 April 2021	<u>1,540,570</u>	<u>241,818</u>	<u>251,357</u>	<u>11,593</u>	<u>2,045,338</u>
Depreciation					
At 6 April 2020	57,735	18,802	144,468	2,129	223,134
Charge for year	4,811	4,836	25,136	1,159	35,942
	<u>62,546</u>	<u>23,638</u>	<u>169,604</u>	<u>3,288</u>	<u>259,076</u>
At 5 April 2021	<u>62,546</u>	<u>23,638</u>	<u>169,604</u>	<u>3,288</u>	<u>259,076</u>
Net Book Value					
At 5 April 2021	<u>1,478,024</u>	<u>218,180</u>	<u>81,753</u>	<u>8,305</u>	<u>1,786,262</u>
At 5 April 2020	<u>1,482,835</u>	<u>223,016</u>	<u>97,809</u>	<u>9,464</u>	<u>1,813,124</u>

The value of land was £1,300,000.
Substantially all assets are held for charitable purposes.

7. Debtors

	2021 £	2020 £
Prepayments and accrued income	807	6,676
Other debtors	45,000	22,495
	<u>45,807</u>	<u>29,171</u>

8. Cash at bank and in hand

	2021 £	2020 £
Cash at bank and in hand	<u>261,325</u>	<u>255,329</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021

9. Creditors – amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	2,177	1,932
Stake holder pension	256	-
Accruals and deferred income	3,630	5,015
Other creditors	105	-
Coptic Orthodox Church Foundation	55,616	53,894
	<u>61,784</u>	<u>60,841</u>

Creditors – amounts falling due after one year

	2021	2020
	£	£
Coptic Orthodox Church Foundation	<u>125,637</u>	<u>182,975</u>

10. Financial Instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>45,000</u>	<u>22,495</u>
Carrying amount of financial liabilities		
Financial liabilities measured at amortised cost	<u>3,735</u>	<u>5,015</u>

11. Unrestricted Funds

	Balance at 6 April 2020	Income	Expenditure	Transfers / Gains/(losses)	Balance at 5 April 2021
	£	£	£	£	£
General reserve funds	414,462	230,576	(154,588)	-	490,450
	<u>414,462</u>	<u>230,576</u>	<u>(154,588)</u>	<u>-</u>	<u>490,450</u>

12. Restricted Funds

	Balance at 6 April 2020	Income	Expenditure	Transfers / Gains/(losses)	Balance at 5 April 2021
	£	£	£	£	£
Purchase of house	118,200	6,124	-	-	124,324
Church buildings	1,321,146	-	(29,947)	-	1,291,199
	<u>1,439,346</u>	<u>6,124</u>	<u>(29,947)</u>	<u>-</u>	<u>1,415,523</u>
	Balance at 6 April 2019	Income	Expenditure	Transfers / Gains/(losses)	Balance at 5 April 2020
	£	£	£	£	£
Purchase of house	114,300	3,900	-	-	118,200
Church buildings	1,350,185	-	(29,039)	-	1,321,146
	<u>1,464,485</u>	<u>3,900</u>	<u>(29,039)</u>	<u>-</u>	<u>1,439,346</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021

13. Trustees and related parties

Transactions with trustees

The charity did not have any transactions with the trustees (2020: £nil)

Trustees' remuneration and benefits

The trustees did not receive any remuneration or benefits in the year (2020: £nil)

Trustees' expenses

The trustees were not reimbursed for any expenses during the year (2020: £nil)

Transactions with related parties

During the year there were the following transactions with the Coptic Church Foundation:

1. Interest of £6,663 was reimbursed by SMPK to Coptic Orthodox Church Foundation (2020 :£6,663).
2. Repayment of loan for purchase of SMPK property £55,616 (2020: £53,894)

At the balance sheet date, the balance outstanding was £181,253 (2020 :£236,869)

Key management personnel

The charity considers its Trustees to be its Key Management Personnel who are not remunerated for their services.

14. Reconciliation of net income/expenditure to net cash flow from operating activities

	2021	2020
	£	£
Net income (per SOFA)	52,165	35,766
Depreciation charge	35,942	35,035
Decrease/(increase) in debtors	(16,635)	450
(Decrease)/increase in creditors	(56,396)	(55,472)
Net cash from operating activities	15,076	15,779

SAINT MARY AND POPE KYRILLOS VI COPTIC ORTHODOX CHURCH (SMPK)

The following pages are for the information of the trustees only and do not form part of the statutory financial statements.

SAINT MARY AND POPE KYRILLOS VI COPTIC ORTHODOX CHURCH (SMPK)

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2021

	2021 £	2020 £
INCOMING RESOURCES		
Donations and incoming resources		
Membership contributions	129,984	126,485
Church boxes	28,803	55,854
Donations	62,299	25,429
Church Canteen and Bookshop	15,509	35,680
Sunday School	-	-
Other incoming resources		
Miscellaneous income	105	8,777
Donated assets - property	-	-
Total incoming resources	236,700	252,225
RESOURCES EXPENDED		
Direct charitable expenditure		
Property expenses		
Rates and water	94	206
Light and heat	12,598	13,097
Insurance	3,214	3,134
Repairs and maintenance	683	3,697
Cleaning	2,719	2,681
Depreciation	35,942	35,035
	55,250	57,850
Church and community services		
Donations to other churches	-	20,887
London Diocese expenses	23,446	22,434
Social services	17,600	4,500
Sunday school and education	3,259	6,553
Church minibus expenses	659	265
Church canteen and bookshop	6,148	17,061
Miscellaneous expenses	-	2,689
	51,112	74,389
Staff costs		
Salaries and wages	59,000	59,000
Social security costs	3,185	3,959
Pension costs	1,316	1,308
	63,501	64,267
Total expenditure on charitable activities	169,863	196,506
Other expenditure		
Loan interest	-	8,385
Governance costs		
Office costs	1,461	1,452
Independent Examiner's fees	2,100	2,340
	4,448	7,775
Legal & professional	8,009	11,567

SAINT MARY AND POPE KYRILLOS VI COPTIC ORTHODOX CHURCH (SMPK)

**DETAILED INCOME AND EXPENDITURE ACCOUNT - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2021**

Total expenditure	<u>184,535</u>	<u>216,458</u>
Net income / (expenditure)	52,165	35,766
Fund balances brought forward at 6 April 2020	1,853,808	1,818,042
Fund balances carried forward at 5 April 2021	<u>1,905,973</u>	<u>1,853,808</u>