

CATHOLIC SYRO - MALABAR EPARCHY OF GREAT BRITAIN

England & Wales · Charity number 1173537

Details

Status Registered

Legal form CIO

Registered 2017-06-22

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

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Activities

Objects: THE ADVANCEMENT OF THE CATHOLIC FAITH AND CHRISTIAN BELIEFS FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEFS OF THE SYRO MALABAR CATHOLIC CHURCH IN PARTICULAR BY:1.THE ORGANISATION OF THE CELEBRATION OF SACRAMENTS AND RELIGIOUS SERVICES, PRAYER MEETINGS, MISSIONS AND SIMILAR EVENTS;2.THE PROVISION OF ACCOMMODATION AND OTHER SUPPORT FOR CLERGY (INCLUDING IN RETIREMENT) AND OTHER INDIVIDUALS ENGAGED IN THE ADVANCEMENT OF THE OBJECTS;3.THE ADVANCEMENT OF EDUCATION IN ACCORDANCE WITH THE TEACHING OF THE CATHOLIC CHURCH AND THE TRAINING OF INDIVIDUALS AND GROUPS AND THE PRODUCTION AND DISTRIBUTION OF LITERATURE AND THE BROADCASTING OF INFORMATION USING MODERN MEDIA TO ENLIGHTEN OTHERS ABOUT THE CATHOLIC FAITH;4.THE RELIEF OF POVERTY AND SUFFERING AND OTHER SUCH CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC AS ARE CONSISTENT WITH THE DOCTRINES OF THE CATHOLIC CHURCH;5.THE ACQUISITION, PROVISION AND MAINTENANCE OF LAND AND BUILDINGS TO BE USED PRIMARILY FOR THE ABOVE PURPOSES, AND ALSO TO BE AVAILABLE FOR HIRE OR USE BY OTHER COMMUNITY GROUPS;6.ANY OTHER RELATED ACTIVITIES WHICH SUPPORT THE PROMOTION OF CHRISTIAN BELIEFS IN THE UK OR OVERSEAS, INCLUDING DONATIONS TO INDIVIDUALS OR ORGANISATIONS ENGAGED IN THE PROMOTION OF THE CHRISTIAN FAITH;7. ANY OTHER ACTIVITIES WHICH ARE REQUISITE FOR THE ACHIEVEMENT OF THE OBJECTS OF THE SYRO-MALABAR EPARCHY OF GREAT BRITAIN.

Activities: THE ADVANCEMENT OF THE CATHOLIC FAITH AND CHRISTIAN BELIEFS FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENTS OF BELIEFS OF THE SYRO-MALABAR CATHOLIC CHURCH IN PARTICULAR.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,910,325	£4,079,449	£8,324,527	2
2024-03-31	£4,179,679	£3,412,294	£4,695,340	2
2023-03-31	£2,247,206	£1,709,480	£3,739,355	2
2022-03-31	£1,999,593	£1,371,649	£3,201,629	2
2021-03-31	£1,142,292	£789,958	£2,573,685	1
2020-03-31	£986,274	£874,498	£2,221,351	1

Trustees

Name	Role	Appointed
Bishop BENNY MATHEW	Chair	2017-05-25
Ancy Jackson		2023-12-14
Rev Antony Chundelikkatt James		2019-12-23
Rev Mathew Pinakkattu		2021-04-07
Xavier Abraham		2019-11-18

Accounts

Charity Registration No. 1173537

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Bishop B Mathew	
	Reverend S Kuriakose	Resigned May 2024
	Mr X Abraham	
	Reverend A C James	
	Reverend M Pinakkattu	Re-appointed April 2024
	Mrs A Jackson	
Charity number	1173537	
Principal address	St Alphonsa Cathedral	
	St Ignatius Presbytery	
	St Ignatius Square	
	Preston	
	PR1 1TT	
Website	www.eparchyofgreatbritain.org	
Auditor	MHA	
	Richard House	
	9 Winckley Square	
	Preston	
	PR1 3HP	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and audited financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The name of the Charitable Incorporated Organisation (CIO) is Catholic Syro-Malabar Eparchy of Great Britain. The CIO is widely known as Syro-Malabar Eparchy for its day-to-day activities. Its Charity Registration No. is 1173537.

Objectives and activities

The constitution of the CIO specifies that the money and property received by the Trustees for the general purposes of the Trust shall be held to apply, both the capital and the income of the Trust Fund, to its objectives. The basis for setting out this constitution is the advancement of the Catholic Faith, Christian moral and social principles (beliefs) for the benefit of the public in accordance with the statement of beliefs of the Syro-Malabar Catholic Church in particular, and that of the Universal Catholic Church in general.

The detailed objectives and scope of the CIO set out in its constitution can be summarised as follows:

- The organisation of the celebration of sacraments and other religious services, prayer meetings and similar events,
- The provision of accommodation and other support for clergy (including in retirement) and other individuals engaged in the advancement of the CIO objectives,
- The advancement of education in accordance with the teaching of the Catholic Church and the training of individuals and groups and the production and distribution of literature and the broadcasting of information using modern media to enlighten others about the Catholic Faith,
- The relief of poverty and suffering and other such charitable purposes for the benefit of the public are consistent with the doctrines of the Catholic Church,
- The acquisition, provision, and maintenance of land and buildings to be used primarily for the above purposes, and also to be available for hire or use by other community groups,
- Any other related activities which support the promotion of Christian beliefs in the UK or overseas,
- Any other activities which are requisite for the achievement of the objectives of the Syro-Malabar Eparchy of Great Britain.

The parishes, missions and proposed missions along with Catholic Organisations of the faithful are contributing significantly to the achievement of the objectives. A documented plan is in place to reach out to the faithful in an effective manner.

In all of the activities undertaken by the Syro-Malabar Eparchy, the trustees continue to be very grateful for the help provided by so many people, both Clergy and volunteers. The trustees also take the opportunity to thank the members of the many Religious Orders who assist in parishes, missions and proposed missions. Without the help of so many people, the Eparchy would not be able to carry out all the important work that it currently does.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit

The guiding principle of the Charity aligns with the words of Jesus Christ: "You shall love your neighbour as yourself."

Our parishes, missions, and proposed missions extend their outreach beyond the Syro-Malabar faithful, serving the wider community. Our priests provide chaplaincy services to hospitals, prisons, and schools, fostering spiritual care and guidance. The nuns actively contribute to spiritual enrichment, family empowerment initiatives, and holistic support programs.

Our volunteers, many of whom are healthcare professionals including nurses and doctors, dedicate their time and expertise to assisting individuals with disabilities, visiting the sick at home and in hospitals, and offering compassionate care to those in need. Additionally, special collections are organized to provide financial support to the disadvantaged and vulnerable at local, national, and international levels.

The Charity operates as part of the global Catholic Church, actively participating in the charitable initiatives of the Universal Church. The trustees affirm their adherence to the requirements outlined in Section 17 of the Charities Act 2011, ensuring full compliance with the public benefit guidance issued by the Charity Commission.

The CIO board of trustees under the leadership of the Bishop, co-ordinates and regulates all activities of the Charity in accordance with its objectives, with the support of the Eparchial curia. It supports the activities of the clergy and faithful in the parishes as well as providing financial support for various activities relating to pastoral care and help such as children and youth formation activities, religious education, formation of catechists, marriage guidance, family empowerment etc. It maintains the Bishop's House and Office, Eparchial Finance Office, Eparchial Tribunal and the Minor Seminary.

Achievements and performance

First five-year plan

To achieve the objectives of the Charity in a time bound manner, the Trustees prepared the first five-year plan in November 2017 after consulting with the Custodians (the community leaders), Curia members, Pastoral Consultors, Clergy, Religious and lay faithful representing parishes, missions and proposed missions. This plan identified 5 key focus areas for each year commencing from the 1st Sunday of Advent 2017. The first five-year plan ended on 26 November 2022, being the last Sunday of the liturgical year.

1. The first year was declared as Year of Children, during which priority was given to the moral and faith formation of the children.
2. The second year was the Year of Youth, focusing on the reconnection and renewal of a new generation of young people in the life of the Church.
3. The third year was The Year of Couples, where the focal point was on family support. Through different events and activities, the year of Couples empowered the couples to face the challenges and difficulties of family life.
4. The fourth year focused on Families for renewal and strengthening through the forming Family Units (Kudumbakootayma). Seminars and workshops helped these units become active links between families and the parish, fostering faith, unity, and overall spiritual, social, cultural and personal growth.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5. The fifth year strengthened parish life as the centre of Eucharistic and catechetical formation (CCC 2226). Trustees visited parishes and missions to support their growth, established more communities, and restored church activities. With the service of priests and nuns, regular Holy Qurbana, catechism, family unit meetings, and other apostolates were made possible across the Eparchy.

Second five-year plan

The trustees organised the second Eparchial gathering in May 2022 – “Holy to the Holy Ones”, to launch the second five-year pastoral plan. This gathering was intended to listen and discern the pastoral care for the next five years (2022-2027) focusing on the salient features of the Syro Malabar church - liturgy, spirituality, theology, discipline, and culture. The Pastoral Plan is implemented through five phases, with each phase having five goals and nine action plans.

- The first year began on 27th November 2022 (the first Sunday of the Advent) and concluded on the feast day of Christ the King (26th November 2023). The year was dedicated to providing in-depth knowledge of the Syro-Malabar Liturgy. Various seminars, teaching sessions and liturgical quiz competitions were organised at parish/ mission/ proposed mission levels, which then progressively rolled up to regional and national (Eparchial) levels.
- The second year which commenced on the 2nd December 2023 is focusing on the Theology of the Syro Malabar Church, and concluded on the last Sunday of the Liturgical Year. Emphasis was given to cultivating a profound interest in learning and reflecting more about ‘Mar Thoma Margam’ (The St Thomas Way) through online theological classes provided to members of the Pastoral Council and catechists.
- The third year of the Pastoral Plan commenced on 30th November 2024, focussing on Syro Malabar Spirituality also known as Mar Thoma Nazarani Spirituality. During this year, the clergy, religious, and faithful of the Eparchy will deepen their understanding of traditional Mar Thoma Nazrani spiritual practices through prayer, sacramental participation, and ascetic disciplines aligned with the Liturgy and liturgical seasons. This will be achieved through classes, workshops, and discussions. Additionally, the Eparchy has launched the Uraha Family Quiz 2025 as an educational initiative on Eastern Christian spirituality.
- The fourth year of the Pastoral Plan will be for practicing the Syro Malabar Discipline (the Mar Thoma Nazrani Discipline), particularly by familiarising with the general Code of Canons and the Particular Law.
- The fifth year will aim to promote the Syro Malabar Culture (Mar Thoma Nazrani Culture). The Mar Thoma Nazrani culture demonstrates the uniqueness of Mar Thoma Margam. The year would be focusing on putting the Marthoma Margam as a catechetical vehicle for the next generation by witnessing Values in the religious-cultural identity of Great Britain.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Priests' Formation and Training

(a) Immaculate Conception Seminary

Trustees have identified that the shortage of clergy in the Syro-Malabar rite is one of the ongoing major risks. The Immaculate Conception Seminary was inaugurated in November 2017. The Commission for Vocation Promotion of the Eparchy, organises a three-day Vocation discernment guidance programme "CALL", every year to promote the call to the priesthood.

(b) Clergy Retreats & Formation Programmes

A three-day ongoing priests formation programme was conducted from 21st September to 23rd September 2024 and the annual retreat for serving priests and religious was organised from February 24th to 26th 2025. Furthermore, a continuous training program for priests is conducted regularly to support their ongoing formation and ministry. Renowned theologians and preachers from both the UK and abroad led sessions covering topics pertinent to the spiritual growth and pastoral responsibilities of the clergy and religious within the Eparchy.

Evangelisation Initiatives and Activities

Evangelisation remains the central mission of the Eparchy, and to strengthen and coordinate these efforts, the Evangelisation Commission functions under the guiding vision of the Bishop's motto, "to do the work of an evangelist,". All the faithful are encouraged to recognise and live out their missionary calling, forming the foundation of the Commission's work

Throughout the year, the Commission organised and supported a wide range of spiritual and formative programmes to deepen faith and foster a joyful commitment to the Gospel. These include Bible conventions, prayer gatherings, spiritual counselling, and several residential retreats tailored for different groups, such as Mangalavartha Retreat for Young Couples, Evangelisation Leaders Training and Charism Retreat (July 7-8), Couples retreat (July 21-23), Youth retreat (August1-3), Teenage retreat (Feb 14-16), Thapas retreat (Oct 6-8) and Family Retreat (Nov 24-26). These retreats provided focused spiritual enrichment, strengthened connections with the Church community, and inspired participants to live out their faith actively.

Major evangelisation events were held during Lent, Advent, and significant feast days across all regions. The Grand Mission 2025 retreats, conducted from 28 February 2025 onwards, featured distinguished preachers from around the world and were open to all—believers, non-believers, and people of other faiths. These programmes were offered free of charge, ensuring inclusivity and accessibility, and exemplified the Eparchy's ongoing commitment to spreading the Gospel and nurturing faith, hope, and love within and beyond the Syro-Malabar community.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Pastoral Council

The Eparchial Pastoral Council functions as a collaborative body, providing a platform for diverse perspectives and insights to guide the spiritual and practical direction of the Eparchy. The Pastoral Council includes representatives from all commissions, regional delegates, priests, religious, and laity, ensuring a well-rounded and inclusive approach to decision-making and pastoral care.

To empower the members of the Pastoral Council with adequate knowledge to serve the Eparchy and the Church effectively, the Trustees organised five ongoing formation classes and training sessions throughout the year. These sessions aimed to enhance the capacity of council members to contribute meaningfully to the mission and vision of the Eparchy.

Formation of the Laity

The lay faithful play a crucial role in achieving the charity's goals in the Church and community life. To support this, the trustees launched training programs to help people serve the Church and society more effectively. A key program was a three-day retreat held from 21st to 23rd February 2025 for Custodians, Headteachers, and pastoral council members. This retreat, along with online training sessions, provided spiritual and practical training to help lay leaders in their role.

Children's Ministry and Catechesis

The Catholic Church recognises catechesis as a vital foundation for faith formation and for fostering a value-oriented lifestyle rooted in Gospel principles. Guided by this vision, the Trustees have consistently encouraged the establishment of structured catechetical programmes in every parish, mission, and proposed mission coordinated through the Catechesis Commission.

During the period, the Commission strengthened faith formation across the Eparchy through coordinated catechetical programmes, training, assessment, and pastoral support. Major initiatives included Eparchial and regional teachers' trainings, centralised catechesis assessments, implementation of revitalised teaching strategies, Viswasolsavam activities, virtual catechesis programmes, and continued use of Google Classroom. The Catechetical Leadership Training (CLT) and Basic Catechesis Training (BCT) equipped catechists with theological, pastoral, and pedagogical skills, while accreditation and merit examinations promoted quality and consistency. Safeguarding and DBS compliance remained central priorities. Regular headteachers' meetings, bi-annual reports, and regional mission visits ensured ongoing evaluation and effective support at the mission level.

The Commission's scope includes developing a comprehensive curriculum, designing pedagogical activities, and organising resources such as textbooks, teaching aids, online tools, and webinars. It also identifies and trains resource personnel from the clergy, religious, and laity to serve effectively in catechetical initiatives.

A child-oriented approach has been implemented in classrooms to enable children to grow in faith and love while practicing their faith in daily life. Foundational catechetical training has been provided for all catechists, with advanced training completed by 250 catechists.

The Eparchial Catechesis Teachers' Day was celebrated on 6th May 2024 - a spiritually enriching gathering that brought together catechists from across the Eparchy to celebrate and strengthen their commitment to faith formation.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Bible Apostolate

To promote love for the Word of God among children and adults, the Bible Apostolate organised several initiatives during the reporting period, including online quiz programmes such as the Suvara Bible Quiz, which were well received across the Eparchy. The Suvara Bible Quiz 2024 attracted around 1,200 registered participants, across four age categories. Conducted through five online rounds from April 2024, the programme concluded with an in-person final in June 2024, encouraging structured engagement with Sacred Scripture.

The Commission also successfully organised Bible Kalotsavams (Bible Art Festivals) at parish, regional, and eparchial levels, offering a platform to celebrate the Word of God through creative expression. Parish and mission-level events were followed by regional competitions, leading to the Eparchial Bible Kalotsavam held on 16 November 2024. The event saw enthusiastic participation from over 5,000 members across the Eparchy, with participants from 12 regions taking part in a wide range of Bible-based items across multiple age groups.

Overall, these initiatives fostered biblical awareness, creativity, and faith formation, strengthened Christian charity and community spirit, and provided a joyful expression of faith through artistic creativity in service of the Gospel.

Syro Malabar Youth Movement -SMYM and Youth Ministry

The Trustees established a dedicated platform for the youth beneficiaries of the Eparchy, which led to the formation of the Syro-Malabar Youth Movement (SMYM). The primary mission of SMYM is to empower the younger generation to embrace the teachings of Jesus Christ as the foundation of their life strategies, while preserving and passing on the treasured heritage of the Syro-Malabar Church and adapting to the demands of the contemporary world. All youth-focused initiatives within the Eparchy are coordinated under the SMYM umbrella.

SMYM places a strong emphasis on nurturing religious, moral, and social values among Syro-Malabar youth across the Eparchy, enabling them to contribute positively to wider society and become exemplary citizens of the future. Special focus is given to fostering a sense of responsibility for the upliftment of the vulnerable and marginalised in society. Locally, this ministry is organised as youth wings at the parish/mission level, providing a platform for teenagers and young adults aged 16 and above to come together under the guidance of an appointed priest and trained animators. Each unit forms its own committee to coordinate activities such as skills enhancement programmes, catechetical support, and community engagement.

The youth wings have been highly active, organising one-day excursions, pilgrimages, regional gatherings and other activities with support from parents and parish elders. These initiatives encourage social values and community living grounded in Catholic teachings. Centralised training programmes have also been conducted to equip resource persons with the skills necessary to lead seminars and workshops. As a result, young participants, supported by their parents, have been sensitised to the challenges faced by the vulnerable and marginalised, fostering a strong commitment to extending a helping hand in line with Christian faith and values.

On 15th September 2024, the SMYM held Handhoosa – the annual Eparchial Youth Gathering, bringing together over 1,650 young people for the largest youth gathering in its history. The event showcased the SMYM music band SaMaYaM with over 50 young musicians, demonstrating a vibrant blend of faith, fellowship, and celebration. Faith-led seminars and workshops were also arranged on the day to empower the youth spiritually, culturally and socially, so that their faith journey would be enriched by reinforcing their commitment to the teachings of Christ.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Marriage Preparation Programmes

The Trustees emphasise the importance of fostering family values in today's society as a key aspect of achieving the charity's mission. To this end, the Eparchy has implemented a marriage preparation programme to guide young adults aspiring to married life. This initiative aims to provide participants with a thorough understanding of essential societal values, a strong basis for building a loving and enduring partnership founded on mutual respect, and a deep connection to their Catholic faith.

The programme also highlights the challenges prevalent in modern society, particularly socio-economic issues, to prepare participants for life in the broader community. Over the past year, seven marriage preparation programmes were organised. Since the programme began, approximately 37 courses have been held, benefiting over 1,450 young adults.

Pilgrimages

To cultivate a sense of community and deepen spiritual connections among the faithful, the Curia organised several pilgrimages to renowned shrines both within the UK and internationally. At the Eparchial level, the Trustees facilitated pilgrimages to Aylesford (25th May 2024), and Walsingham (16th July 2024), Pilgrimage to Fatima led by the Women's forum (17th to 24th March 2025). In addition to these Eparchial pilgrimages, many parishes and missions arranged visits to other holy sites, both in the UK, Europe and in the Holy Land. These pilgrimages facilitated the faithful to experience fellowship in worshiping and togetherness in sharing their God experience.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Women Empowerment

The charity is deeply committed to advancing women's empowerment and fostering their leadership, strength, and opportunities in all aspects of life. Recognising the principle that "a mother is the first teacher of every human being," the Trustees devised a comprehensive plan to strengthen the role of women in society, particularly within the Syro-Malabar community. To achieve this, Women's Forum units were established at the parish and mission levels, entrusting women with key responsibilities in administration and other activities.

The Women's Forum has been actively engaged in organising spiritual, educational, and community initiatives across the Eparchy, fostering faith formation, leadership, and unity among women. Key programmes during the reporting period included Hakeema 2024, a three-day leadership programme (17–19 May 2024) focused on parenting, professional advancement, and leadership skills. Parish/Mission, Regional, and Eparchial level competitions, such as the Year of Theology Quiz and the Syriac Hymn Competition, promoted learning, cultural engagement, and active participation. Other significant initiatives included World East Syriac Day – Hedma 2024 (15 November 2024), the Divine Motherhood of Mary Celebration (2 January 2025), and a 96-hour Akhanda Bible Reading (9–12 February 2025) in preparation for the Ninave Fast. The Forum also observed International Women's Day (8 March 2025) and organised a spiritually enriching Pilgrimage to Fatima (17–20 March 2025).

The Forum's annual gathering, "Thaiboosa 2024," was celebrated on 21st September 2024, strengthening participants' talents and fostering unity and love for their heritage. The event encouraged them to integrate their daily lives with spirituality, while highlighting their essential role in the Eparchy's mission.

Sacred Liturgy

The Commission for Sacred Liturgy helps the faithful to lead a liturgical spirituality according to the guidelines given by the Eparchial Bishop. The first year of the Second Five Year Plan was dedicated to learning more about the East Syrian Liturgy. The Commission for Sacred Liturgy played a central role in raising awareness about the sacred liturgy of the Syro-Malabar Church. In addition to the educational initiatives, Altar servers' training programmes were held across all 12 regions to ensure the proper formation and active participation in liturgical services. The Commission also published a Liturgical Calendar, which helped the faithful to stay informed about the liturgical seasons, major feast days, and Scripture readings.

Cherupushpa Mission League

The Cherupushpa Mission League (CML) continued its missionary, spiritual, and formative activities throughout 2024–2025 with renewed commitment. The Lisieux Annual Planner 2024–2025 was released on 29 September 2024 in Liverpool. During Advent 2024, CML organised the Buon Natale Video Competition, and as part of the Christmas initiatives, approximately 6,000 copies of the Suvara Calendar were distributed across missions. Preparations for the Annual Gathering 2025 commenced in December 2024, followed by the appointment of Regional Directors (Priests-in-Charge) and Vice Directors for each mission in February 2025. The missionary journey was further enriched with the launch of Chayachithra Prayanam on 16th March 2025 in Southampton. Overall, the year was marked by steady growth, active participation, and strengthened missionary commitment within CML across the Eparchy.

Family Apostolate

The Family Apostolate Commission of the Eparchy seeks to nurture and strengthen families as the cornerstone of the Church and society. Its mission is to support families living their faith and tackling life's challenges within a supportive Catholic community. To offer spiritual guidance and emotional support, the Commission organises parish, mission level as well as eparchy level retreats and seminars and classes on parenting and retreats for expectant mothers. These initiatives provide resources to help families address challenges while remaining true to their Catholic faith and values.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Commission for Choir

The Commission for Choir meets monthly on the last Wednesday, with two representatives from each region. It actively supports major Eparchial events, including the Aylesford and Walsingham Pilgrimages, the Blessing of the Holy Oil ceremony, and the Women's Forum Annual Gathering, by organising practice sessions as required. The Commission promotes liturgical singing in Syriac, Malayalam, English, Latin, and other languages. Separate choir groups for youth, children, and adults function in most missions and parishes, with regular practices enhancing participation and the quality of liturgical music across the Eparchy.

The Commission also organised the Eparchial-level Carol Singing Competition, Qandish 2024, on 8th December 2024, bringing together talented singers from across the parishes and missions and highlighting the rich musical and devotional heritage of the Syro-Malabar community in Great Britain.

Doctors Forum

The Doctors Forum, established within the Eparchy for medical professionals, who actively participate in various ministries of the Syro-Malabar community in the UK. The Forum organises seminars and educational programmes on topics such as ethical and social issues in healthcare, psychological challenges faced by migrant Catholics, and integrating Catholic faith into professional life. Members also engage in the Eparchy's pastoral council and contribute to commissions including Bible Apostolate, Youth Apostolate, Women's Forum, and Family Apostolate. The Forum holds an annual gathering and participates in initiatives such as Bible reading as part of the Year of Spirituality programme. Moving forward, the Doctors Forum continues to support the Catholic community by offering professional expertise and guidance in service of the Church.

Data Protection

Policies and procedures are current and aligned to UK GDPR and the Data Protection Act 2018, with scheduled review cycles; several SOPs would benefit from clearer process maps and version control consolidation. Mandatory data protection training coverage is high, with target refresher training provided to clergy, staff and volunteers. The ROPA is maintained centrally and reflects major processing activities; enhancements are planned to strengthen linkage to DPIAs, retention schedules, and system-level technical/ organisational controls. Breach management is effective with established triage and reporting pathways; root-cause analysis highlights recurring contributory factors (email misdirection, misfiling, and process gaps in data exchanges). The Data Protection Lead coordinates operational compliance across services, liaises with the Data Protection Officer (DPO), and ensures Information Asset Owners (IAOs who are priest in charges in parishes/missions/proposed missions) maintain accurate records and embed controls. Responsibilities include maintaining ROPA, coordinating DPIAs and assessments, supporting IAOs and IAAs (parish/mission/proposed mission local reps) with risk and assurance activities, managing breach triage and lessons learned, and preparing IG reports for governance committees. Policies are reviewed periodically or upon legislative/ICO guidance changes. Mandatory training is provided for all staff/ volunteers at induction and annually, with role-based modules for Clergy (IAOs), Staff/ Volunteers, Local Reps, and frontline services (various commissions) handling personal/ special category data. The CSMEGB has an approved incident management policy and reporting procedure so also approved individual rights policy and responding procedures. A Data Protection Impact Assessment (DPIA) is a structured process to identify and mitigate privacy risks when introducing new projects, initiatives, or changes to existing data processing. Forward plan for CSMEGB includes awareness on the new Data Use Access Act 2025 (DUAA 2025) which has a staged implementation plan. Once the ICO guidance is published, this will be taken up to speed within the Eparchy for Clergy, staff and volunteer training and awareness.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The safeguarding policy has been reviewed and remains up to date, with roles and responsibilities confirmed, including the Designated Safeguarding Lead and Trustee oversight. All staff and volunteers have completed required safeguarding training, including Level 3, with new starters receiving full induction and regular refresher sessions provided, including bimonthly training for volunteers. The Eparchy will seek additional specialist training when needed, supported by its training needs analysis reviewed quarterly. Clergy, staff, and volunteers are kept informed of mandatory and voluntary training through email, intranet, briefings, and newsletters, and an internal system issues a reminder when refresher training is due. All concerns raised were referred to statutory agencies and appropriate actions were taken, with case consultations made with the CSSA (Catholic Safeguarding Standard Agency). The risk register is reviewed regularly, and safer recruitment procedures, including references, discussions, and DBS checks, are firmly in place, with no outstanding safeguarding risks. Volunteers understand the CSSA Church's policy that all abuse must be reported to statutory agencies. The safeguarding coordinator ensures LSR training, case monitoring, and strong communication with relevant agencies. Ongoing training for priests and volunteers covers safeguarding, professional boundaries, safe touch, cultural diversity, and related areas, while safeguarding messages are continuously promoted through the Eparchy's website, social media, publications, and dedicated training sessions to foster a strong safeguarding culture.

Health and Safety

The Board of Trustees acknowledges that the Health and Safety (H&S) Policy was reviewed during the year and remains fully compliant with all relevant legislation and regulatory requirements. Risk assessments were reviewed and updated throughout the year to reflect changes in activities and premises, ensuring that potential hazards were identified, evaluated, and effectively controlled. The Health & Safety Commission continued its training and awareness programmes to ensure clergy, staff, and volunteers were equipped to maintain a safe environment across all churches and activities. No incidents or near-misses were reported during the year, demonstrating the ongoing commitment to safe practices and proactive risk management. Regular assessments, safety checks, and inspections were conducted to ensure environments remained safe, compliant, and well maintained, with risk assessments updated for events and other church activities. A new Health & Safety monitoring checklist was developed and implemented for staff and volunteers, providing a structured approach to routine checks and early identification of potential issues. Additionally, clearer guidance was issued on reporting incidents and near-misses, including proper completion of the Incident & Accident Form, to strengthen oversight and accountability.

Acquisition of Mar Yawsep Pastoral House

The charity achieved a significant milestone this year with the acquisition of the Mar Yawsep Pastoral House at Old Oscott Hill, Birmingham in August 2024 and its blessing by the Major Arch Bishop of the Syro Malabar Church, His Beatitude Mar Raphael Thattil on 16th September 2024. The Mar Yawsep Pastoral House now serves as the official residence of the Eparchial Bishop and the administrative headquarters for the charity. It provides essential infrastructure for pastoral activities, training programs, retreats, seminars, and marriage preparation courses. This acquisition strengthens the charity's capacity to serve the Syro-Malabar community in Great Britain and advance its charitable objectives.

Pastoral Visit of the Major Archbishop

The Major Archbishop His Beatitude, Mar Raphael Thattil, undertook his pastoral visitation to the Syro-Malabar Eparchy of Great Britain from 12-28 September 2024. The visit also included the inauguration of 17 new missions, five parish visits, a Bible Convention, and key engagements with the priests, youth, women, and faith-formation groups, thereby supporting the pastoral and missionary development of the Eparchy. His presence provided significant spiritual encouragement and fostered renewed unity, participation, and pastoral growth among the faithful across Great Britain.

Expansion of Parish/Mission Infrastructure

The charity further expanded its physical infrastructure with the acquisition of one parish church during the financial year. On September 8, 2024, Our Lady of the Nativity and St. Paul's was officially declared as a parish within the Eparchy. This enhances the charity's ability to provide religious services and pastoral care to the growing Syro-Malabar community across Great Britain. Furthermore, 18 new missions were also established this year.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Fundraising

Syro-Malabar Eparchy of Great Britain (the charity) is committed to safeguarding and promoting the welfare of the charity and its beneficiaries. The fundraising policy aims to promote a culture of honesty, openness and respect among the donors, beneficiaries and the general public. The Charity does not use external fundraisers, unless otherwise decided by the trustees, allowing for all the faithful to donate, secure in the knowledge that their contributions will be used to enable the parishes/ missions/ proposed missions to continue playing a major role in their communities, encompassing buildings, worship, prayer, catechesis and pastoral care.

The Syro-Malabar Eparchy conduct fundraising activities at parish/mission level, regional level and eparchial level. Any fundraising activity is adhered to the objectives set out in the constitution of the charity, the fundraising policy and the regulating legislations of Great Britain. The Eparchy and parishes undertook various initiatives to support people who suffer from poverty, illness, war and natural disasters. Furthermore, the costs incurred for the events, activities and daily operational needs of the Charity are met by the voluntary monthly contribution by the parishes/ missions/ proposed missions.

Consideration of Vulnerable Persons

All fundraisers must take all reasonable steps with respect and due diligence while seeking donations from persons in vulnerable circumstances. In addition to the above, the following principles have been established:

- All reasonable steps and extra care need to be taken to support a vulnerable person to make informed decisions.
- A fundraiser must not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time.
- If a fundraiser knows or has a reason to believe that a person is in a vulnerable circumstance and that person lacks the capacity to make an informed decision, no donation must be taken from such person. If a donor who is in such circumstance make a donation, that donation must be returned.
- All fundraisers must take all reasonable steps to avoid asking regular donations from anyone aged under 18.

Complaints Procedure

All complaints and concerns in connection to the fundraising are dealt with the Complaints Handling Policy of the Syro-Malabar Eparchy.

Financial review

Total income for the period was £6,910,325 (2024: £4,650,042 as re-stated).

Expenditure for the period £4,079,449 (2024 £3,412,294).

The net movement in funds is £2,830,876 (2024 surplus £1,237,747 as re-stated).

As at 31 March 2025, the charity had total funds of £8,324,527 (2024 £5,493,651). Of these £1,300,000 were endowment funds and £571,019 were restricted.

Free reserves at the end of the period were £2,691,369.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Principal Risks and Uncertainties

The Trustees have a formal risk management process to assess risks and implement risk management strategies. This involves the identification of the types of risk faced by the charity, assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Risks have been categorised under five broad headings: Governance, Operational, Financial, External and Compliance. These were then assessed as to the likelihood of their occurring and the severity of the effects of the risk leading to a potential overall impact calculation to ascertain a scale of relative importance/urgency to each one.

The implementation of legislation in the areas of Data Protection and Safeguarding is identified as a potential risk. To mitigate these risks, Trustees have included expert professional volunteers in the Data Protection Commission and Safeguarding Commission. Trustees have facilitated training programmes across the Eparchy to appoint representatives at the regional level and in parishes, missions and proposed missions. All the activities are monitored for legal compliance through these representatives and remedial measures have been taken accordingly.

The current highest overall adverse impact risks identified are;

- Smaller number of available clergy who are expected to undertake more pastoral and administrative responsibilities.
- Slow progress in acquiring/building church premises
- Complex clergy recruitment procedures
- Increased building refurbishments and maintenance costs.

Many of these were identified in the previous years' report, but still continue, though significant progress has been made.

The Trustees have taken steps to mitigate these risks, by recruiting more priests from overseas, arranging more priests' formation programmes and encouraging collaboration where it is in the best interest of the community the parish/mission serves. Trustees together with the property team and the fundraising team are exploring various avenues, including, grant funding, crowd funding, financing by external agencies etc, to meet the increased refurbishment and maintenance costs of existing buildings owned by the Charity. Also, Trustees have plans in place to upscale the scope of its internal audit procedures to further mitigate risks.

Plans for the Future

The Charity is striving to meet the objectives outlined above, in addition to ensuring that the charity continues to meet its statutory obligations. The effort is continuing on the formulation of a comprehensive Eparchial Pastoral Plan to ensure that resources are focused on the main themes that have been identified under the Five-Year plans. The target groups have been identified and plans and procedures have been drawn for the overall progress in the areas of Evangelisation, Formation, Worship and Sacramental Life, Women Empowerment, Charity and Social Outreach. These plans have been presented to Clergy and lay leaders to develop discussions with religious and lay faithful in Parishes, Missions and Proposed Missions, and to involve as many people as possible in the process of identifying and delivering the Charity's objectives in future years.

In previous years, Trustees had identified the need for a centralised physical infrastructure - a pastoral centre, for the efficient administration of the CIO. This long-cherished dream was realised in August 2024. Trustees identified a suitable property in Birmingham and could complete the purchase through the generous donations of the faithful. The property needs extensive renovation to make it fit for the purpose. The trustees have initiated the process towards this.

Trustees have identified the need for own church building and facility for catechesis, at mission level and proposed mission level. Many of these units have started the initiatives towards this direction.

As part of the strategy to increase funding streams for the Charity, for capital and charitable purposes, further work is planned to increase the use of online giving and to continue to identify projects for government-initiated grant funding. The Trustees believe that the right approach is to balance the need to support the vulnerable against growth targets.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The free reserves held by the Charity are those funds that are freely available to be spent in pursuing the Charity's purpose. Restricted Funds, Designated Funds, Permanent Endowment Funds and Tangible Fixed Assets are not included in free reserves.

Total funds as at 31 March 2025 were £8,324,527. Of this total £1,300,000 related to the endowment fund, £571,019 to restricted funds and £3,762,139 to fixed assets. The remaining free reserves were £2,691,369. The Trustees carefully monitor the level of free reserves of the Charity as part of their long-term financial planning which includes its primary objective of ongoing Evangelisation programmes for the spiritual, mental and social wellbeing of the faithful and the general public. The Trustees consider that the holding of reserves is necessary to provide a buffer against short term fluctuations in income and expenditure and to provide sufficient resources to implement long term projects which are by their nature uncertain in their financial effect. The Finance Office, on behalf of the Trustees, review cash position on a day to day basis to ensure liquid funds are available for routine expenditure.

Structure, governance and management

Organisational structure

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation (CIO) constituted by Declaration of a Foundation CIO dated 25 May 2017. The certificate issued by the Charity Commission dated 22 June 2017, the Catholic Syro-Malabar Eparchy is registered as a body corporate known as the Catholic Syro-Malabar Eparchy of Great Britain. All property and assets are vested in the name of the body corporate.

The primary ways of conveyance of the charity's objectives are the parishes, missions and proposed missions within the Eparchy. The Eparchy works collaboratively with other Dioceses in England and Wales and other Eparchies of the Syro-Malabar church worldwide. The Eparchial Curia and Bishop's office supports carrying out the objectives by co-ordination of Eparchy-wide programmes and ensures a consistent approach to the administration of the Eparchy to effectively support the parishes, missions and proposed missions, especially in property management and governance.

For the efficient management of the eparchy and its pastoral activities, initially, the Eparchy was geographically divided into 8 regions that covers whole of England, Wales and Scotland. As the number of new migrant faithful increased recently within the Eparchy, forming more regions could effectively meet the spiritual, pastoral, and administrative needs of its growing communities. On that account, these regions were regrouped into 12 regions, namely:

1. Birmingham
2. Bristol-Cardiff
3. Cambridge
4. Canterbury
5. Leeds
6. Leicester
7. London
8. Manchester
9. Oxford
10. Preston
11. Scotland
12. Southampton.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Parishes, Missions and Proposed Missions

Each region comprises parishes, missions and proposed missions which are headed by Priests and supported by elected lay representatives. The basis for setting out this structure is the advancement of Catholic Faith and Christian beliefs for the benefit of the public by the statement of beliefs of the Syro-Malabar Catholic Church in particular and that of the Universal Catholic Church in general.

Parishes are centres where the Eparchy owns a building and the celebration of Holy Qurbana (Holy Mass) and administering of sacraments are arranged on a regular basis. Missions and proposed missions are aimed towards this structured organisation, where missions are more structured with wider participation than proposed ones, but unlike parishes, both of them do not own a building. There are approximately 65,000 people who identify as Syro-Malabar faithful within the Eparchy. There are 6 parishes, 72 missions and 24 proposed missions spreading across 12 Regions. This structure facilitates local collaboration and provides a collegiate environment. There are 72 priests and 5 religious nuns are actively rendering their service to the eparchy. The priest fulfils the central role in the parish/ Mission by administering sacraments, leading worship and supporting the faithful and the community at large. 27 commissions/forums were established to facilitate various training, formation and empowerment programmes.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Bishop B Mathew	
Reverend S Kuriakose:	Resigned on 26th May 2024
Mr X Abraham	
Reverend A C James	
Reverend M Pinakkattu:	Re Appointed on 6 th April 2024
Mrs A Jackson:	Appointed on 14 December 2023

The affairs of the charity are governed by the trustees of the CIO. The trustees who serves currently are listed under "LEGAL AND ADMINISTRATIVE INFORMATION" above. Mrs A Jackson was appointed as a Trustee on 14th December 2023. Reverend M Pinakkattu was reappointed on 6th April 2024 after serving his initial term of 3 years. These were unanimously agreed by all trustees during the meetings held on, 8th December 2023 and 8th March 2024 respectively. Reverend S. Kuriakose resigned from his position as a trustee of the CIO on May 26th, as he returned to India to undertake his appointed ministry.

The trustees hold meetings regularly to conduct the operations of the charity, to review the matters arising from various Eparchial Commissions and to drive the core purpose and objectives of the Charity, as well as to agree on policy and compliance requirements. Other ad hoc meetings are held if required. The Trustees are committed to dealing with all statutory requirements including any concerns raised by the Charity Commission, local authorities, etc. New trustee was introduced to their role and responsibilities by the Eparchial Finance Officer, at which, relevant Charity Commission literature is issued together with copies of the constitution of the CIO and the latest financial information available. As and when required, trustees attend formal and informal training sessions.

The trustees regulate their functioning in accordance with the Charity Governance Code published by the Charity Commission in July 2017 as updated.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Eparchial Commissions

There are a number of commissions established focusing on various areas. A few of these are, as outlined below:

1. The Finance Council meets regularly to consider and make major decisions on financial matters. It deals with a multitude of financial and administrative aspects of the work of the Eparchy.
2. The Bible Apostolate regularly meets to consider and make major decisions on matters relating to the promotion of Biblical studies.
3. The Catechesis Commission usually meets twice a year to discuss and make major decisions on faith formation.
4. The Evangelisation Commission usually meets once a month to consider and make major decisions on the evangelisation programmes of the Eparchy.
5. The Women's Forum meets twice in a month to discuss organising events and activities for the integral growth of women and families.
6. Family Apostolate usually meets once a month to reflect on matters concerning family empowerment.
7. The Vocation Promotion Commission promotes the youth by identifying and encouraging Vocations to priesthood and religious life.
8. The Data Protection (information Governance) Commission oversees the handling of personal data based on the law of the land and the Data Protection policy of the Eparchy.
9. The Safeguarding Commission is constituted as per the law of the land requires and under the guidance of CSAS.
10. The Media Commission promotes the activities and teachings of the Church using all forms of media, including the diocesan website, and social & print media.
11. The Property Commission works with the Eparchial Curia and individual parishes, missions and proposed missions, to deal with all property-related issues including acquiring new property for the use of communal worshipping etc.
12. The Health & Safety Commissions comprise individuals with relevant expertise and a commitment to maintaining a safe environment and making efforts to integrate health and safety principles seamlessly into the Eparchy's activities.

Apart from the above, the Trustees have established a few other commissions catering into certain niche categories in the eparchy, namely: Altar servers, Christian Unity, Faith & Justice, Church Choir, Doctors' Forum, Family Units, IT Forum, Liturgy, Mission League, Migrants, Savio Friends, Spiritual Guidance, Youth Apostolate, Business Forum, Chartered Accountants Forum and Social Workers Forum.

These forums gather on a monthly or quarterly basis to discuss pastoral and administrative matters, community engagement, collaboration, and communication. They also address challenges or issues facing the Eparchy and find solutions collectively.

The pastoral oversight of the charity is conducted by the Bishop in regular consultation with the Bishop's Council (Eparchial Curia). This body assists the Bishop in all decisions affecting the life of the Eparchy. The Bishop also undertakes parish/mission/proposed mission visitations and presides over Eparchial events such as the Annual Eparchy Day etc.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Chief Vicar General (Protosyncellus) is responsible for matters relating to the clergy in the Eparchy. Appointments to parishes, missions, proposed missions and other diocesan offices are made by the Bishop in consultation with the Bishop's Council.

The day-to-day legal and financial affairs of the charity are administered, (known within the Eparchy as the "Curial Office") by the Eparchial Chancellor and Finance Officer respectively. They are assisted by paid staff and volunteers in the Finance, Property, Human Resources, Communications, Fundraising, Legal and Planning functions.

The Eparchial Finance Office is based at the Registered Office. The Eparchial Finance Office is functioning in concurrence with the Finance Council for the execution of the policies laid down by the Finance Council. The Finance Office coordinates the central finances and budgets of the Eparchy and supervises & collates accounting procedures of all parishes/missions/proposed missions and deals with all aspects of Gift Aided donations and salaries & allowances.

The Eparchial Tribunal deals with marriage annulment petitions and the office of the Chancellor deals with other Canonical matters.

There is also the Council of Priests called the College of Eparchial Consultors, which meets twice per year with the Bishop to discuss and give advice on a wide range of issues.

At the Parish, Mission and Proposed Mission level, the priest in charge is responsible for all aspects of running his unit. Each unit is required to have a committee that meets regularly to support and advise the priest, particularly in the areas of pastoral and financial matters. A comprehensive "Financial and Administration Guidelines" are issued by the Eparchy. These guidelines are updated regularly and are the basis for internal audits. Pastoral Letters, circulars and letters are issued by the Bishop regularly through which policies are communicated to priests covering both liturgical/pastoral and, when required, financial and administrative matters. Further support is also available from the regional directors and the Eparchial Curia.

Key management personnel and remuneration

The trustees consider that the Trustees of the CIO, the Proto-Syncellus, the Chancellor, the Finance Officer, together with the Finance Secretary are the key management personnel of the charity in charge of directing, controlling and running the charity on a day-to-day basis. None of them are employees of the CIO, except the Finance Secretary. The trustees, except Mr Xavier Abraham and Mrs A Jackson, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees is voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr. Xavier Abraham and Mrs A Jackson are also rendering their services voluntarily as Trustees, and do not receive any financial benefit of any kind.

Details of trustees' & key management personnel's remuneration and related party transactions are disclosed in Notes 11 and 22 to the accounts. Trustees are required to disclose all relevant interests and register them with the Finance Officer, and in accordance with the CIO's policy, need to withdraw from decisions where a conflict of interest arises.

Going Concern

The CIO's activities, together with the factors likely to affect its future development principal risks and uncertainties facing the CIO and its availability of unencumbered cash reserves are set out within the Trustees' Report. Its financial position in terms of the year's results, its assets and liabilities and movement in cash are set out in the primary financial statements. The current cash flow through donations of the faithful and benefactors is a strong basis for its future progress. The Trustees believe that, there are no material uncertainties about the CIO's ability to continue as a going concern and that it is well-placed to manage the potential risks. The Trustees therefore have a reasonable expectation that the CIO has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

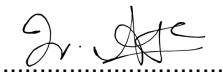
CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
Reverend A C James

Trustee April 30, 2026
Dated:

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Opinion

We have audited the financial statements of Catholic Syro-Malabar Eparchy of Great Britain (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquiries with management about any known or suspected instances of fraud;
- Review minutes of meetings of those charged with governance;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

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

MHA

MHA

April 30, 2026

**Chartered Accountants
Statutory Auditor**

Richard House
9 Winckley Square
Preston
PR1 3HP

MHA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:						Re-stated
Donations and legacies	3	5,041,082	1,795,263	-	6,836,345	4,451,759
Charitable activities	4	-	37,331	-	37,331	42,577
Other trading activities	5	4,066	-	-	4,066	86,146
Investments	6	2,206	-	-	2,206	339
Other income	7	30,377	-	-	30,377	69,221
Total income and endowments		5,077,731	1,832,594	-	6,910,325	4,650,042
Expenditure on:						
Charitable activities	8	3,851,909	211,248	-	4,063,157	3,395,235
Other	13	16,292	-	-	16,292	17,060
Total resources expended		3,868,201	211,248	-	4,079,449	3,412,295
Net income / (expenditure)		1,209,530	1,621,346	-	2,830,876	1,237,747
Transfers between funds		1,050,327	(1,050,327)	-	-	-
Net movement in funds		2,259,857	571,019	-	2,830,876	1,237,747
Fund balances at 1 April 2024		4,193,651	-	1,300,000	5,493,651	4,255,904
Fund balances at 31 March 2025		6,453,508	571,019	1,300,000	8,324,527	5,493,651

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN**BALANCE SHEET****AS AT 31 MARCH 2025**

		2025		2024	
	Notes	£	£	£	£
					Re-stated
Fixed assets					
Tangible assets	14		3,762,139		2,867,342
Current assets					
Debtors	15	1,625,341		1,024,161	
Cash at bank and in hand		3,276,812		2,011,978	
		4,902,153		3,036,139	
Creditors: amounts falling due within one year	17	(149,593)		(209,598)	
Net current assets			4,752,560		2,826,541
Total assets less current liabilities			8,514,699		5,693,883
Creditors: amounts falling due after more than one year	18		(190,172)		(200,232)
Net assets			8,324,527		5,493,651
Funds of the Charity					
Endowment fund			1,300,000		1,300,000
Income funds					
Restricted funds	19		571,019		-
Unrestricted funds			6,453,508		4,193,651
			8,324,527		5,493,651

The financial statements were approved by the Trustees on April 30, 2026



Reverend A C James
Trustee

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23	2,253,159		788,524	
Investing activities					
Purchase of tangible fixed assets		(1,147,590)		(299,623)	
Proceeds on disposal of tangible fixed assets		223,482		-	
Investment income received		2,206		339	
Net cash used in investing activities		(921,902)		(299,284)	
Financing activities					
Proceeds from borrowings		-		6,500	
Repayment of borrowings		(43,062)		(343)	
Repayment of bank loans		(23,361)		(2,919)	
Net cash (used in)/generated from financing activities		(66,423)		3,238	
Net increase in cash and cash equivalents		1,264,834		492,478	
Cash and cash equivalents at beginning of year		2,011,978		1,519,500	
Cash and cash equivalents at end of year		3,276,812		2,011,978	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation registered in England and Wales. The registered office is St Alphonsa Cathedral, St Ignatius Presbytery, St Ignatius Square, Preston, PR1 1TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for at a period of at least twelve months from the date of signing the accounts and the accounts should therefore continue to be prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are recognised when the charity is entitled to the income.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	0 - 2% p.a. straight line
Property improvements	2% p.a. straight line
Fixtures and fittings	20% p.a. straight line
Motor vehicles	20% p.a. straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements (Continued)

Key sources of estimation uncertainty

Valuation of land and buildings

The valuation of land and buildings is based on the estimated market value at the time of transfer. It is not considered appropriate to depreciate the land and buildings donated to the Charity given the age and use of the buildings. Property improvements are depreciated based on a estimate of their useful economic life.

Gift Aid receivable

An estimate is included in the accounts of the amount of gift aid receivable that has not yet been claimed. The level of gift aid receivable as at the end of the year is based on the percentage of donations in prior years which have been eligible for gift aid.

3 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £ Re-stated
Donations and gifts	5,041,082	1,795,263	6,836,345	4,451,759
For the year ended 31 March 2024	4,451,759	-		4,451,759

4 Charitable activities

	Grant income 2025 £	Grant income 2024 £
Grant income	37,331	42,577
Other grant	37,331	42,577
	37,331	42,577

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Membership subscriptions	4,066	977
Fundraising events	-	85,169
Other trading activities	4,066	86,146

6 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	2,206	339

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Rental income	30,377	69,221

8 Charitable activities

	2025	2024
	£	£
Staff costs	47,142	36,687
Depreciation and gain on disposal	33,338	42,138
Bible convention and seminary	44,034	40,466
Special events	1,550,486	1,269,443
Other charitable expenses	46,149	77,842
Motor and travel costs	34,311	32,636
Premises costs	421,521	230,708
General administrative costs	205,327	181,011
Clergy allowance	478,887	421,509
Clergy expenditure	320,276	269,404
Rent and rates	567,627	532,699
Pious expenditure	27,242	66,109
Liturgy/ Catechism costs	244,272	176,356
Professional services	34,505	11,340
	4,055,117	3,388,348
Share of governance costs (see note 9)	8,040	6,887
	4,063,157	3,395,235
Analysis by fund		
Unrestricted funds	3,851,909	3,358,515
Restricted funds	211,248	36,720
	4,063,157	3,395,235
For the year ended 31 March 2024		
Unrestricted funds	3,358,515	
Restricted funds	36,720	
	3,395,235	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Audit fees	-	6,290	6,290	-	5,287	5,287
Accountancy	-	1,750	1,750	-	1,600	1,600
	<u>-</u>	<u>8,040</u>	<u>8,040</u>	<u>-</u>	<u>6,887</u>	<u>6,887</u>
Analysed between Charitable activities	-	8,040	8,040	-	6,887	6,887
	<u>-</u>	<u>8,040</u>	<u>8,040</u>	<u>-</u>	<u>6,887</u>	<u>6,887</u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:

	2025 £	2024 £
Audit of the charity's annual accounts	6,290	5,287
Non-audit services		
All other non-audit services	1,750	2,520

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than for their work as clergy within the charity. Three trustees were reimbursed for travel expenses during the year totalling £749.25.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2
Employment costs	2025 £	2024 £
Wages and salaries	35,007	33,096
Social security costs	9,776	2,862
Other pension costs	2,359	729
	47,142	36,687

There were no employees whose annual remuneration was £60,000 or more.

13 Other

	Unrestricted funds	Total
	2025	2024 £
Loan interest	16,292	17,060
	16,292	17,060

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,808,490	1,087,683	121,066	4,750	3,021,989
Additions	1,050,327	10,000	45,873	41,390	1,147,590
Disposals	(208,490)	-	-	(4,750)	(213,240)
At 31 March 2025	2,650,327	1,097,683	166,939	41,390	3,956,339
Depreciation and impairment					
At 1 April 2024	-	107,080	46,854	713	154,647
Depreciation charged in the year	15,755	(5,775)	25,704	5,532	41,216
Eliminated in respect of disposals	-	-	-	(1,663)	(1,663)
At 31 March 2025	15,755	101,305	72,558	4,582	194,200
Carrying amount					
At 31 March 2025	2,634,572	996,378	94,381	36,808	3,762,139
At 31 March 2024	1,808,490	980,603	74,212	4,037	2,867,342

15 Debtors

	2025 £	2024 £ Re-stated
Amounts falling due within one year:		
Other debtors	86,382	27,104
Prepayments and accrued income	1,538,959	997,057
	1,625,341	1,024,161

16 Loans and overdrafts

	2025 £	2024 £
Bank loans	176,629	199,990
Other loans	83,136	126,199
	259,765	326,189
Payable within one year	69,593	125,957
Payable after one year	190,172	200,232

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****17 Creditors: amounts falling due within one year**

	Notes	2025 £	2024 £
Bank loans	16	5,457	5,457
Other borrowings		64,136	120,500
Other creditors		47,324	13,905
Accruals and deferred income		32,676	69,736
		<u>149,593</u>	<u>209,598</u>

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	171,172	194,533
Other borrowings		19,000	5,699
		<u>190,172</u>	<u>200,232</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Contribution for pastoral centre	-	-	-	-	1,149,898	-	(1,050,327)	99,571
Special donations	4,500	(4,500)	-	-	173,917	(173,917)	-	-
Church purchase	-	-	-	-	471,448	-	-	471,448
VAT recovery on restricted project costs	5,857	-	(5,857)	-	6,111	(6,111)	-	-
Jesuit grant re seminary	32,200	(32,200)	-	-	31,220	(31,220)	-	-
	<u>42,557</u>	<u>(36,700)</u>	<u>(5,857)</u>	<u>-</u>	<u>1,832,594</u>	<u>(211,248)</u>	<u>(1,050,327)</u>	<u>571,019</u>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Tangible assets	2,462,139	-	1,300,000	3,762,139	1,567,342	-	1,300,000	2,867,342
Current assets/(liabilities)	4,181,541	571,019	-	4,752,560	2,826,541	-	-	2,826,541
Long term liabilities	(190,172)	-	-	(190,172)	(200,232)	-	-	(200,232)
	<u>6,453,508</u>	<u>571,019</u>	<u>1,300,000</u>	<u>8,324,527</u>	<u>4,193,651</u>	<u>-</u>	<u>1,300,000</u>	<u>5,493,651</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	39,460	65,070
Between two and five years	81,250	100,240
	<u>120,710</u>	<u>165,310</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

All Trustees, other than Mr X Abraham and Mrs A Jackson are practising clergies of the Diocese and receive an allowance for their pastoral services. The Trustees do not receive remuneration for their work as Trustees.

23 Cash generated from operations

	2025 £	2024 £
Surplus for the year	2,830,876	1,237,747
Adjustments for:		
Investment income recognised in statement of financial activities	(2,206)	(339)
Gain on disposal of tangible fixed assets	(11,905)	-
Depreciation and impairment of tangible fixed assets	41,215	42,138
Movements in working capital:		
(Increase) in debtors	(601,180)	(488,567)
(Decrease) in creditors	(3,641)	(2,455)
Cash generated from operations	<u>2,253,159</u>	<u>788,524</u>

24 Analysis of changes in net funds

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	2,011,978	1,264,834	3,276,812
Loans falling due within one year	(125,957)	56,364	(69,593)
Loans falling due after more than one year	(200,232)	10,060	(190,172)
	<u>1,685,789</u>	<u>1,331,258</u>	<u>3,017,047</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25 Prior period adjustment

Changes to the balance sheet

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	225,849	798,312	1,024,161
	<u>225,849</u>	<u>798,312</u>	<u>1,024,161</u>
Capital funds			
Endowment funds	1,300,000	-	1,300,000
	<u>1,300,000</u>	<u>-</u>	<u>1,300,000</u>
Income funds			
Unrestricted funds	3,395,339	798,312	4,193,651
	<u>3,395,339</u>	<u>798,312</u>	<u>4,193,651</u>
Total funds	4,695,339	798,312	5,493,651
	<u>4,695,339</u>	<u>798,312</u>	<u>5,493,651</u>

The prior year results have been re-stated due to additional gift aid claims made in the current year relating to earlier periods.

Changes to the profit and loss account

	Period ended 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	3,981,396	470,363	4,451,759
	<u>3,981,396</u>	<u>470,363</u>	<u>4,451,759</u>
Net movement in funds	767,384	470,363	1,237,747
	<u>767,384</u>	<u>470,363</u>	<u>1,237,747</u>

Accounts

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Bishop B Mathew	
	Reverend S Kuriakose	Resigned May 2024
	Mr X Abraham	
	Reverend A C James	
	Reverend M Pinakkattu	Re-appointed April 2024
	Mrs A Jackson	Appointed December 2023
Charity number	1173537	
Principal address	St Alphonsa Cathedral St Ignatuis Presbytery St Ignatius Square Preston PR1 1TT	
Website	www.eparchyofgreatbritain.org	
Auditor	MHA Richard House 9 Winckley Square Preston PR1 3HP	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and audited financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the 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), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The name of the Charitable Incorporated Organisation (CIO) is Catholic Syro-Malabar Eparchy of Great Britain. The CIO is widely known as Syro-Malabar Eparchy for its day-to-day activities. Its Charity Registration No. is 1173537.

Objectives and activities

The constitution of the CIO specifies that the money and property received by the Trustees for the general purposes of the Trust shall be held to apply, both the capital and the income of the Trust Fund, to its objectives. The basis for setting out this constitution is the advancement of the Catholic Faith, Christian moral and social principles (beliefs) for the benefit of the public in accordance with the statement of beliefs of the Syro-Malabar Catholic Church in particular, and that of the Universal Catholic Church in general.

The detailed objectives and scope of the CIO set out in its constitution can be summarised as follows:

- The organisation of the celebration of sacraments and other religious services, prayer meetings and similar events,
- The provision of accommodation and other support for clergy (including in retirement) and other individuals engaged in the advancement of the CIO objectives,
- The advancement of education in accordance with the teaching of the Catholic Church and the training of individuals and groups and the production and distribution of literature and the broadcasting of information using modern media to enlighten others about the Catholic Faith,
- The relief of poverty and suffering and other such charitable purposes for the benefit of the public are consistent with the doctrines of the Catholic Church,
- The acquisition, provision, and maintenance of land and buildings to be used primarily for the above purposes, and also to be available for hire or use by other community groups,
- Any other related activities which support the promotion of Christian beliefs in the UK or overseas,
- Any other activities which are requisite for the achievement of the objectives of the Syro-Malabar Eparchy of Great Britain.

The parishes, missions and proposed missions along with Catholic Organisations of the faithful are contributing significantly to the achievement of the objectives. A documented plan is in place to reach out to the faithful in an effective manner.

In all of the activities undertaken by the Syro-Malabar Eparchy, the trustees continue to be very grateful for the help provided by so many people, both Clergy and volunteers. The trustees also take the opportunity to thank the members of the many Religious Orders who assist in parishes, missions and proposed missions. Without the help of so many people, the Eparchy would not be able to carry out all the important work that it currently does.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Public Benefit

The guiding principle of the Charity aligns with the words of Jesus Christ: "You shall love your neighbour as yourself."

Our parishes, missions, and proposed missions extend their outreach beyond the Syro-Malabar faithful, serving the wider community. Our priests provide chaplaincy services to hospitals, prisons, and schools, fostering spiritual care and guidance. The nuns actively contribute to spiritual enrichment, family empowerment initiatives, and holistic support programs.

Our volunteers, many of whom are healthcare professionals including nurses and doctors, dedicate their time and expertise to assist individuals with disabilities, visit the sick at home and in hospitals, and offer compassionate care to those in need. Additionally, special collections are organized to provide financial support to the disadvantaged and vulnerable at local, national, and international levels.

The Charity operates as part of the global Catholic Church, actively participating in the charitable initiatives of the Universal Church. The trustees affirm their adherence to the requirements outlined in Section 17 of the Charities Act 2011, ensuring full compliance with the public benefit guidance issued by the Charity Commission.

Achievements and performance

First five-year plan

To achieve the objectives of the Charity in a time bound manner, the Trustees prepared the first five-year plan in November 2017 after consulting with the Custodians (the community leaders), Curia members, Pastoral Consultors, Clergy, Religious and lay faithful representing parishes, missions and proposed missions. This plan identified 5 key focus areas for each year commencing from the 1st Sunday of Advent 2017. The first five-year plan ended on 26 November 2022, being the last Sunday of the liturgical year.

1. The first year was declared as Year of Children, during which priority was given to the moral and faith formation of the children.
2. The second year was the Year of Youth, focusing on the reconnection and renewal of a new generation of young people in the life of the Church.
3. The third year was The Year of Couples, where the focal point was on family support. Through different events and activities, the year of Couples empowered the couples to face the challenges and difficulties of family life.
4. The fourth year focused on Families for renewal and strengthening through the establishment of smaller groups of families called Family Units (Kudumbakootayma), to grow together in faith and fellowship. Seminars and workshops were arranged in our missions, proposed missions and parishes under the leadership of priests in charge and the voluntary workers so that family units shall become the active link that connects each family to the parish, and thus to the Holy Church, thereby enabling its members to foster the love and sharing and unity of the Early Christians. Through this, the trustees aim towards the sanctification of families, training of children and ecclesial experience of life and instilling the deep-rooted catholic faith and sacramental life among the parishioners. Moreover, these family units will work to develop the spiritual, social, cultural, and physical abilities and skills of the parishioners and uphold harmony and goodwill among them.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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5. The parish is the Eucharistic community and the heart of the liturgical life of Christian families; it is a privileged place for the catechesis of children and parents (Catechism Of The catholic Church [CCC] 2226). The fifth year, which concluded on 26th November 2022, was focused on strengthening our parish communities. During this year the trustees visited our parishes, missions, and proposed missions to understand the difficulties faced by local communities in their parish formation and to support them in achieving this goal. More parish/missions were formed and all the church activities and events were resumed with zeal and enthusiasm. By availing the service of 68 Syro-Malabar priests and four nuns in the Eparchy, the trustees made it possible to have regular Sunday Holy Qurbana (Holy Mass), Catechism classes for children, family units' meetings, and other active apostolates related to the Eparchial Commissions throughout the Eparchy.

The First five-year pastoral plan was executed over five liturgical years commencing on the liturgical season of 'Annunciation' of 2017 and concluding at the season of 'Dedication of the Church' of 2022. Along with a specific focus group and activities specific to that year, and ongoing ministries of our parishes/missions, the Charity has achieved its basic structure for the Eparchy for pastoral care, spiritual support, financial stability, and a welcoming environment through community engagements, outreach programmes & technology integration for communication.

Second five-year plan

The trustees organised the second Eparchial gathering in May 2022 – “Holy to the Holy Ones”, to launch the second five-year pastoral plan. This gathering was intended to listen and discern the pastoral care for the next five years (2022-2027) focusing on the salient features of the Syro Malabar church - liturgy, spirituality, theology, discipline, and culture. The Pastoral Plan is implemented through five phases, with each phase having five goals and nine action plans.

- The first year began on 27th November 2022 (the first Sunday of the Advent) and concluded on the feast day of Christ the King (26th November 2023). The year was dedicated to providing in-depth knowledge of the Syro-Malabar Liturgy. Various seminars, teaching sessions and liturgical quiz competitions were organised at parish/ mission/ proposed mission levels, which then progressively rolled up to regional and national (Eparchial) levels.
- The second year which commenced on the 2nd December 2023 is focusing on the Theology of the Syro Malabar Church, and it will conclude on the last Sunday of the Liturgical Year. Thrust would be given to cultivate a profound interest to learn and reflect more about the 'Mar Thoma Margam' (The St Thomas Way).
- The third year of the Pastoral Plan will be concentrating on the Syro Malabar Spirituality (Mar Thoma Nazarani Spirituality). In this year, the clergy, the religious, and the faithful of the Eparchy would familiarise themselves with the traditional elements of the Mar Thoma Nazrani Spirituality, which conforms to the Liturgy and liturgical seasons
- The fourth year of the Pastoral Plan will be for practicing the Syro Malabar Discipline (the Mar Thoma Nazrani Discipline), particularly by familiarising with the general Code of Canons and the Particular Law.
- The fifth year will be aiming to promote the Syro Malabar Culture (Mar Thoma Nazrani Culture). The Mar Thoma Nazrani culture demonstrates the uniqueness of Mar Thoma Margam. The year would be focusing on putting the Marthoma Margam as a catechetical vehicle for the next generation by witnessing Values in the religious-cultural identity of Great Britain.

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TRUSTEES' REPORT (CONTINUED)

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The CIO board of trustees under the leadership of the Bishop, co-ordinates and regulates all activities of the Charity in accordance with its objectives, with the support of the Eparchial curia. It supports the activities of the clergy and faithful in the parishes as well as providing financial support for various activities relating to pastoral care and help such as children and youth formation activities, religious education, formation of catechists, marriage guidance, family empowerment etc. It maintains the Bishop's House and Office, Eparchial Finance Office, Eparchial Tribunal and the Minor Seminary.

Priests' Formation and Training

(a) Immaculate Conception Seminary

Trustees have identified that the shortage of clergies in the Syro-Malabar rite is one of the ongoing major risks. The Immaculate Conception Seminary, which was inaugurated in November 2017, was the first major step toward addressing this risk. Rev. Fr. Vargheese Thomas was appointed as the Rector and in charge of the seminary in September 2018. The Commission for Vocation Promotion of the Eparchy, organises a three-day Vocation discernment guidance programme "CALL", every year to promote the call to the priesthood.

(b) Clergy Retreats & Formation Programmes

An Annual Retreat for serving priests and religious was organised from February 5th to 8th, 2024. Renowned theologians and preachers from both the UK and abroad led sessions covering a range of topics pertinent to the spiritual growth and pastoral responsibilities of the clergy and religious within the Eparchy. Furthermore, a continuous training program for priests is conducted on a regular basis to support their ongoing formation and ministry.

Evangelisation Initiatives and Activities

Evangelisation is an ongoing mission within the Eparchy, and to enhance and coordinate these efforts, the Evangelisation Commission was established. Guided by the bishop's motto, "to do the work of an evangelist," all faithful are encouraged to embrace their role as missionaries. This principle serves as the driving force behind the commission's initiatives.

To inspire deep faith and cultivate a joyful enthusiasm for sharing the Gospel, both within and beyond their parishes or missions, the Evangelisation Commission organises and supports various spiritual activities throughout the year. These include retreats, Bible conventions, prayer gatherings, and spiritual counseling. These initiatives aim to strengthen the faith of committed believers and reach out to those who may have drifted from their faith for various reasons.

In addition to these activities, the commission conducted seven residential retreats tailored to different groups, including teenagers, youth, and adults, to mark various occasions throughout the year. These retreats provided focused spiritual enrichment, fostering deeper connections with faith and the Church community.

To spread the message of the Gospel and help the faithful grow in faith, hope, and love, the commission hosted several events in the past year, including Bible conventions and retreats during Lent, Advent, and significant feast days across all regions. The Grand Mission 2024 retreats, held from February 9th to March 24th, 2024, featured distinguished preachers from around the world. These programs were open to all—believers, non-believers, and those of other faiths—and were offered free of charge, ensuring inclusivity and accessibility for everyone.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

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Pastoral Council

The Eparchial Pastoral Council functions as a collaborative body, providing a platform for diverse perspectives and insights to guide the spiritual and practical direction of the Eparchy. It ensures that the Eparchy's activities remain aligned with the needs of the faithful while assisting in discerning and implementing pastoral plans, fostering communication, and nurturing spiritual growth across the community.

This year marked a significant milestone with the conclusion of the tenure of the Adhoc Pastoral Council and the formation of a new, comprehensive Pastoral Council. The newly constituted council includes representatives from all commissions, regional delegates, priests, religious, and laity, ensuring a well-rounded and inclusive approach to decision-making and pastoral care.

To empower the members of the Pastoral Council with the necessary knowledge and skills to serve the Eparchy and the Church effectively, the Trustees organised five ongoing formation classes and training sessions throughout the year. These sessions aimed to enhance the capacity of council members to contribute meaningfully to the mission and vision of the Eparchy.

Formation of the Laity

The lay faithful have a vital and indispensable role in achieving the charity's objectives by participating in both temporal affairs and spiritual matters according to God's plan. To fulfill this vision, the trustees launched lay formation programs aimed at equipping individuals to effectively contribute to the Church and society. A key initiative was a three-day residential retreat, held from the 2nd to the 4th of February 2024, specifically designed for Custodians, Headteachers, and pastoral council members. This retreat, complemented by various online training sessions, focused on providing pastoral and spiritual training to lay leaders, empowering them to carry out their roles with confidence and purpose.

Children's Ministry and Catechesis

The Catholic Church recognises catechesis as a vital foundation for faith formation and for fostering a value-oriented lifestyle rooted in Gospel principles. With this vision, the Trustees have consistently encouraged the establishment of structured catechetical programs in every parish, mission, and proposed mission. To coordinate and streamline these efforts, the Trustees established the Catechesis Commission.

The scope of this Commission includes the development and articulation of a comprehensive curriculum, designing and implementing pedagogical activities, and organizing resources such as textbooks, teaching aids, online tools, webinars, and more. Additionally, the Commission identifies and recruits resource personnel from among the clergy, religious, and laity, ensuring their proper training to serve effectively in catechetical initiatives.

This vision has been successfully implemented, with nearly 97% of the communities under the Charity's jurisdiction now operating their own catechetical programs. This model has garnered praise from other dioceses across the UK, with members of their faithful also expressing a desire to join the program.

The Catechesis Department has worked diligently to provide catechetical formation to young people through year-round catechism classes. It has also conducted foundational catechetical training for all catechists and completed advanced catechetical training for 215 catechists. To further instil the Word of God among children and adults, the Department has organized various initiatives, including online quiz programs such as the "Suvara Bible Quiz," which have been well-received by both children and adults.

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TRUSTEES' REPORT (CONTINUED)

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Bible Kalotsavam

The Commission for Bible Apostolate successfully organized Bible Kalotsavams (Bible Art Festivals) at both regional and eparchial levels, providing a platform to proclaim and celebrate the Word of God through various art forms. The primary objective of this initiative was to foster creativity, inspire personal expression, and glorify God through artistic talents. Rooted in the belief that humanity is created in the image of the Creator, the Bible Kalotsavam served as a vibrant testament to the call for creativity inherent in every individual.

Held on 18th November 2023, the event witnessed enthusiastic participation from over 5,000 members across the Eparchy, making it a resounding success. The Bible Kalotsavam not only celebrated faith but also strengthened the spirit of Christian charity, sharing, and enthusiasm. It promoted meaningful interaction, fostered social cohesion, and cultivated a profound sense of belonging among the participants. This festival stands as a joyful expression of faith and a testament to the transformative power of artistic creativity in the service of the Gospel.

SMYM and Youth Ministry

Syro-Malabar Youth Movement (SMYM) and Youth Ministry

The Trustees established a dedicated platform for the youth beneficiaries of the Eparchy, which led to the formation of the Syro-Malabar Youth Movement (SMYM). The primary mission of SMYM is to empower the younger generation to embrace the teachings of Jesus Christ as the foundation of their life strategies, while preserving and passing on the treasured heritage of the Syro-Malabar Church and adapting to the demands of the contemporary world. All youth-focused initiatives within the Eparchy are coordinated under the SMYM umbrella.

SMYM places a strong emphasis on nurturing religious, moral, and social values among Syro-Malabar youth across the Eparchy, enabling them to contribute positively to wider society and become exemplary citizens of the future. Special focus is given to fostering a sense of responsibility for the upliftment of the vulnerable and marginalised in society. Locally, this ministry is organised as youth wings at the parish/mission level, providing a platform for teenagers and young adults aged 16 and above to come together under the guidance of an appointed priest and trained animators. Each unit forms its own committee to coordinate activities such as skills enhancement programmes, catechetical support, and community engagement.

The youth wings have been highly active, organising one-day excursions, pilgrimages, and other activities with support from parents and parish elders. These initiatives encourage social values and community living grounded in Catholic teachings. Centralised training programmes have also been conducted to equip resource persons with the skills necessary to lead seminars and workshops. As a result, young participants, supported by their parents, have been sensitised to the challenges faced by the vulnerable and marginalised, fostering a strong commitment to extending a helping hand in line with Christian faith and values.

To strengthen this mission, parish-level and Eparchy-level youth gatherings are held regularly. A significant milestone was the three-day residential youth camp, Margam 2023, held from 23rd to 25th June 2023, which brought together over 200 unmarried young men and women aged 18 and above from across the nation. This camp aimed to rediscover the Margam ("the Way") of our ancestors, foster friendships, promote communal harmony, and deepen the Syro-Malabar identity. It provided a valuable platform for participants to share their experiences, reflect collectively, and form lasting fellowships.

Furthermore, from 26th to 31st July 2023, SMYM members participated in a Combined Mission Convention in Fatima, Portugal, followed by their active engagement in World Youth Day from 1st to 6th August 2023 in Lisbon, Portugal. These events empowered the youth spiritually, culturally, and socially, enriching their faith journey and reinforcing their commitment to the teachings of Christ. Together, these initiatives reflect the Church's dedication to nurturing a vibrant and mission-oriented youth community.

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TRUSTEES' REPORT (CONTINUED)

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Marriage Preparation Programmes

The Trustees emphasise the importance of fostering family values in today's society as a key aspect of achieving the charity's mission. To this end, the Eparchy has implemented a marriage preparation programme to guide young adults aspiring to married life. This initiative aims to provide participants with a thorough understanding of essential societal values, a strong basis for building a loving and enduring partnership founded on mutual respect, and a deep connection to their Catholic faith.

The programme also highlights the challenges prevalent in modern society, particularly socio-economic issues, to prepare participants for life in the broader community. Over the past year, seven marriage preparation programmes were organised. Since the programme began, approximately 30 courses have been held, benefiting over 1,100 young adults.

Migrant's Support

To support new arrivals in the UK, especially Syro-Malabar faithful, the Trustees have established a helpdesk overseen by the Eparchial Commission for Migrants. This initiative seeks to create a welcoming and supportive atmosphere for migrants as they adapt to their new environment.

In addition to this, teams have been set up at the parish and mission levels to assist the migrants and regular online meetings have been held to provide guidance and support. The migrants commission organised online migrant University students' gatherings to connect, equip and empower Catholic university students across the Eparchy so that they will become missionary disciples, leaving higher education with a deeper awareness of God's call on their life and going on to be leaders in the Church.

Pilgrimages

To cultivate a sense of community and deepen spiritual connections among the faithful, the Curia organised several pilgrimages to renowned shrines both within the UK and internationally. At the Eparchial level, the Trustees facilitated pilgrimages to Knock (11th to 13th April 2023), Aylesford (27th May 2023), and Walsingham (15th July 2023). In addition to these Eparchial pilgrimages, many parishes and missions arranged visits to other holy sites. These pilgrimages facilitated the faithful to experience fellowship in worshipping and togetherness in sharing their God Experience.

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TRUSTEES' REPORT (CONTINUED)

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Women Empowerment

The charity is deeply committed to advancing women's empowerment and fostering their leadership, strength, and opportunities in all aspects of life. Recognising the principle that "a mother is the first teacher of every human being," the Trustees devised a comprehensive plan to strengthen the role of women in society, particularly within the Syro-Malabar community. To achieve this, Women's Forum units were established at the parish and mission levels, entrusting women with key responsibilities in administration and other activities.

The Women's Forum has been proactive in organising seminars and retreats at parish, mission, and Eparchial levels, aimed at developing skills in areas such as parenting, professional advancement, and leadership. These programmes also foster spiritual growth and create opportunities for women to unite around common interests. Women have made invaluable contributions to faith formation and serve as vital pillars of catechesis and community support. In addition to their role in faith and skill development, the Women's Forum provides a platform for members to share challenges arising from the multiple roles they undertake in life. By offering mutual spiritual and practical support, the Forum strengthens its members and the wider community. Activities such as day trips, pilgrimages, and community gatherings further enhance bonding and unity, which are crucial for fostering oneness within the Eparchy.

A remarkable initiative of the Women's Forum, aimed at providing free dialysis treatment to impoverished individuals in remote areas of South India, had accomplished during 2023-24. This project reflects their unwavering commitment to ensuring essential healthcare services are accessible to all, irrespective of financial constraints. Through this effort, the Women's Forum has extended the reach of the Eparchy's charitable mission to the most vulnerable, by transforming their lives.

The Forum's annual gathering, "Tota Pulchra 2023," was celebrated on 2nd December 2023 in an inspiring and meaningful manner. The event encouraged participants to embrace the fullness of their lives with trust in the Lord, while also highlighting their essential role in the Eparchy's mission.

Sacred Liturgy

Commission for Sacred Liturgy helps the people of God to lead a liturgical spirituality according to the guidelines given by the Eparchial Bishop. As per the Second Five Year Pastoral plan, the first year was dedicated to learning more about the East Syrian Liturgy. As part of the first phase of the Second Five-Year Pastoral Plan, which focused on liturgical formation, the Commission for Sacred Liturgy played a central role in raising awareness about the sacred liturgy of the Syro-Malabar Church. In addition to these educational initiatives, Altar servers' training programmes were held across all 12 regions to ensure the proper formation and active participation in liturgical services. The Commission also published a Liturgical Calendar, which helped the faithful stay informed about the liturgical seasons, major feast days, and Scripture readings.

Family Apostolate

The Family Apostolate Commission of the Eparchy seeks to nurture and strengthen families as the cornerstone of the Church and society. Its mission is to support families living their faith and tackling life's challenges within a supportive Catholic community. To offer spiritual guidance and emotional support, the Commission organises parish-mission-level as well as eparchy-level retreats and seminars and classes on parenting and retreats for expectant mothers. Key events include the Wedding Jubilarians' Gathering held on 23rd September 2023 in Stoke-on-Trent. These initiatives provide resources to help families address challenges while remaining true to their Catholic faith and values

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TRUSTEES' REPORT (CONTINUED)

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Commission for Choir

The Commission for Choir convenes every month on the last Wednesday, with two representatives from each region attending. The Commission has actively contributed to various Eparchial events, including the Aylesford Pilgrimage, Walsingham Pilgrimage, the Blessing of Holy Oil ceremony, and the Women's Forum Annual Gathering. The Commission provides support by organising practice sessions for choir members as needed, ensuring that the choir is well-prepared for these important events. Additionally, the Commission encourages liturgical singing in multiple languages, including Syriac, alongside Malayalam, English, Latin, and other languages. Separate choir groups have been established, with dedicated practice sessions arranged for youth, children, and adults in most of the missions and parishes, fostering participation and enhancing the quality of liturgical music across the Eparchy.

Data Protection

The Catholic Syro-Malabar Eparchy of Great Britain (CSMEGB) is the Data Controller for all processing activities conducted within its jurisdiction, including its Curial Offices, Parishes, Missions, and Proposed Missions. The Eparchy ensures compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA 2018), and other relevant legislation, adhering to principles of transparency and accountability. Regulated by the Information Commissioner's Office (ICO), the Eparchy has established a robust Data Protection framework that includes policies, procedures, oversight bodies, and technical measures to process Personal Data securely and in alignment with statutory requirements. This framework enables the Eparchy to achieve its charitable mission of advancing the Catholic faith while maintaining trust with Data Subjects, including members, volunteers, clergy, and third parties. Additionally, the Eparchy incorporates data security, privacy, and information assurance across all its processing activities, supported by ongoing reviews and updates of its procedures.

To demonstrate compliance, the Eparchy conducts an annual data audit, mapping data flows and maintaining a registry of information assets through Records of Processing Activities (ROPA). It evaluates privacy risks and identifies legal bases for processing activities, adhering to the 7 principles of data protection. As part of its accountability, the Eparchy has developed a self-assessment tool based on 10 Data Security Standards, which align with the ICO's anticipated certification scheme. These measures reflect its commitment to good governance and the safeguarding of personal and special category data. Detailed information on data processing can be found in the Eparchial Privacy Notice accessible via the Eparchy's website.

Safeguarding

The Catholic Syro-Malabar Eparchy of Great Britain (CSMEGB) upholds the safeguarding standards outlined by the Catholic Church of England and Wales through the Catholic Safeguarding Standards Agency (CSSA). These standards include policies on safeguarding structure, legislative frameworks, safer recruitment, incident management, and creating safer environments. Regular safeguarding awareness sessions, training on policies and incident reporting, and governance training have been conducted to ensure compliance and promote a safety culture. Highlights include bi-monthly safeguarding coordinators' meetings, online governance sessions, and a training session on CIO requirements. Additionally, subcommittee meetings, safeguarding awareness programs, and a National Conference were held to enhance safeguarding measures. A DBS process meeting for new teachers further supported safer recruitment practices, while local safeguarding representatives received training on safeguarding policies and recruitment procedures.

The Eparchy integrates safeguarding into all activities. Safeguarding is a standing agenda item in all meetings, emphasising its priority. The CSSA conducted a comprehensive baseline audit in February 2024, reviewing safeguarding practices, compliance, and positive outcomes for children and vulnerable adults. The audit highlighted the Charity's strong safeguarding culture, shared responsibility, and leadership commitment from senior leaders to local safeguarding representatives.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Key safeguarding documents, including the Safeguarding Statement, Communication Plan, and Safeguarding Implementation Plan, are publicly accessible on the Charity's website. The Safeguarding Statement emphasises a zero-tolerance approach to abuse and outlines the safeguarding framework, including the role of parish representatives. These representatives, supported by regional coordinators and the Lead Safeguarding Coordinator, act as the primary link between parishes and the safeguarding team. They promote safe practices in activities involving children, young people, and vulnerable adults while providing guidance on safeguarding matters. Senior leaders ensure high standards for clergy and volunteers, with robust procedures to verify their suitability, reinforcing the Charity's commitment to a safe and inclusive environment.

Health and Safety

The CIO acknowledges its moral and legal responsibility to safeguard the health and safety of clergy, parishioners, staff, volunteers, and others involved in its activities. To fulfill this duty, the Eparchy has established a Health & Safety Commission to oversee its functions and ensure compliance with relevant standards. A comprehensive Health & Safety policy is in place, regularly reviewed and updated based on reports and recommendations from regional and local representatives. This policy emphasises training, awareness, and individual responsibility to maintain a safe environment and prevent workplace injuries, illnesses, and property damage. Training programs on fire safety, first aid, risk assessments, and incident reporting are conducted regularly to build confidence, efficiency, and preparedness among all participants, fostering a culture of safety across the Eparchy.

Fundraising

Syro-Malabar Eparchy of Great Britain (the charity) is committed to safeguarding and promoting the welfare of the charity and its beneficiaries. The fundraising policy aims to promote a culture of honesty, openness and respect among the donors, beneficiaries and the general public. The Charity does not use external fundraisers, unless otherwise decided by the trustees, allowing for all the faithful to donate, secure in the knowledge that their contributions will be used to enable the parishes/ missions/ proposed missions to continue playing a major role in their communities, encompassing buildings, worship, prayer, catechesis and pastoral care.

The Syro-Malabar Eparchy conduct fundraising activities at parish/mission level, regional level and eparchial level. Any fundraising activity is adhered to the objectives set out in the constitution of the charity, the fundraising policy and the regulating legislations of Great Britain. The Eparchy and parishes undertook various initiatives to support people who suffer from poverty, illness, war and natural disasters. Furthermore, the costs incurred for the events, activities and daily operational needs of the Charity are met by the voluntary monthly contribution by the parishes/ missions/ proposed missions.

Consideration of Vulnerable Persons

All fundraisers must take all reasonable steps with respect and due diligence while seeking donations from persons in vulnerable circumstances. In addition to the above, the following principles have been established:

- All reasonable steps and extra care need to be taken to support a vulnerable person to make informed decisions.
- A fundraiser must not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time.
- If a fundraiser knows or has a reason to believe that a person is in a vulnerable circumstance and that person lacks the capacity to make an informed decision, no donation must be taken from such person. If a donor who is in such circumstance make a donation, that donation must be returned.
- All fundraisers must take all reasonable steps to avoid asking regular donations from anyone aged under 18.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Complaints Procedure

All complaints and concerns in connection to the fundraising are dealt with the Complaints Handling Policy of the Syro-Malabar Eparchy.

Financial review

Total income for the period was £4,179,679 (2023: £2,435,806 as re-stated).

Expenditure for the period £3,412,294 (2023 £1,709,480).

The net movement in funds is £767,385 (2023 surplus £726,326 as re-stated).

As at 31 March 2024, the charity had total funds of £4,695,340 (2023 £3,927,955). Of these £1,300,000 were endowment funds and £nil were restricted.

Free reserves at the end of the period were £2,028,230.

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TRUSTEES' REPORT (CONTINUED)

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Principal Risks and Uncertainties

The Trustees have a formal risk management process to assess risks and implement risk management strategies. This involves the identification of the types of risk faced by the charity, assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Risks have been categorised under five broad headings: Governance, Operational, Financial, External and Compliance. These were then assessed as to the likelihood of their occurring and the severity of the effects of the risk leading to a potential overall impact calculation to ascertain a scale of relative importance/urgency to each one.

The implementation of legislation in the areas of Data Protection and Safeguarding are identified as potential risks. To mitigate these risks, Trustees have included expert professional volunteers in the Data Protection Commission and Safeguarding Commission. Trustees have facilitated training programmes across the Eparchy to appoint representatives at the regional level and in parishes, missions and proposed missions. All the activities are monitored for legal compliance through these representatives and remedial measures have been taken accordingly.

The current highest overall adverse impact risks identified are;

- Slow progress in the establishment of parishes and missions;
- Smaller number of available clergy who are expected to undertake more pastoral and administrative responsibilities.
- Slow progress in acquiring/building church premises

Many of these were identified in the previous years' report, but still continue, though significant progress has been made.

The Trustees have taken steps to mitigate these risks, by recruiting more priests from overseas, arranging more priests' formation programmes and encouraging collaboration where it is in the best interest of the community the parish/mission serves. It plans to upscale the scope of its internal audit procedures to further mitigate risks.

Plans for the Future

The Charity is striving to meet the objectives outlined above, in addition to ensuring that the charity continues to meet its statutory obligations. The effort is continuing on the formulation of a comprehensive Eparchial Pastoral Plan to ensure that resources are focused on the main themes that have been identified under the Five-Year plan. The target groups have been identified and plans and procedures have been drawn for the overall progress in the areas of Evangelisation, Formation, Worship and Sacramental Life, Women Empowerment, Charity and Social Outreach. These plans have been presented to Clergy and lay leaders to develop discussions with religious and lay faithful in Parishes, Missions and Proposed Missions, and to involve as many people as possible in the process of identifying and delivering the Charity's objectives in future years.

In previous years, Trustees had identified the need for a centralised physical infrastructure - a pastoral centre, for the efficient administration of the CIO. This long cherished dream has realised in August 2024. Trustees identified a suitable property in Birmingham and could complete the purchase through the generous donations of the faithful. The property needs extensive renovation to make it fit for the purpose. The trustees have initiated the process towards this.

As part of the strategy to increase funding streams for the Charity, for capital and charitable purposes, further work is planned to increase the use of online giving, and to continue to identify projects for government-initiated grant funding. The Trustees believe that the right approach is undertaken by balancing the needs to support the vulnerable, against growth targets.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves Policy

The free reserves held by the Charity are those funds that are freely available to be spent in pursuing the Charity's purpose. Restricted Funds, Designated Funds, Permanent Endowment Funds and Tangible Fixed Assets are not included in free reserves.

Total funds as at 31 March 2024 were £4,695,340. Of this total £1,300,000 related to the endowment fund, £Nil to designated funds and £1,567,342 to fixed assets. The remaining free reserves were £2,028,230. The Trustees carefully monitor the level of free reserves of the Charity as part of their long-term financial planning which includes its primary objective of ongoing Evangelisation programmes for the spiritual, mental and social wellbeing of the faithful and the general public. The Trustees consider that the holding of reserves is necessary to provide a buffer against short term fluctuations in income and expenditure and to provide sufficient resources to implement long term projects which are by their nature uncertain in their financial effect. The Finance Office, on behalf of the Trustees, review cash position on a day to day basis to ensure liquid funds are available for routine expenditure.

Structure, governance and management

Organisational structure

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation (CIO) constituted by Declaration of a Foundation CIO dated 25 May 2017. The certificate issued by the Charity Commission dated 22 June 2017, the Catholic Syro-Malabar Eparchy is registered as a body corporate known as the Catholic Syro-Malabar Eparchy of Great Britain. All property and assets are vested in the name of the body corporate.

The primary ways of conveyance of the charity's objectives are the parishes, missions and proposed missions within the Eparchy. The Eparchy works collaboratively with other Dioceses in England and Wales and other Eparchies of the Syro-Malabar church worldwide. The Eparchial Curia and Bishop's office supports carrying out the objectives by co-ordination of Eparchy-wide programmes and ensures a consistent approach to the administration of the Eparchy to effectively support the parishes, missions and proposed missions, especially in property management and governance.

For the efficient management of the eparchy and its pastoral activities, initially, the Eparchy was geographically divided into 8 regions that covers whole of England, Wales and Scotland. As the number of new migrant faithful increased recently within the Eparchy, forming more regions could effectively meet the spiritual, pastoral, and administrative needs of its growing communities. On that account, these regions were regrouped into 12 regions, namely:

1. Birmingham
2. Bristol-Cardiff
3. Cambridge
4. Canterbury
5. Leeds
6. Leicester
7. London
8. Manchester
9. Oxford
10. Preston
11. Scotland
12. Southampton.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Parishes, Missions and Proposed Missions

Each region comprises parishes, missions and proposed missions which are headed by Priests and supported by elected lay representatives. The basis for setting out this structure is the advancement of Catholic Faith and Christian beliefs for the benefit of the public by the statement of beliefs of the Syro-Malabar Catholic Church in particular and that of the Universal Catholic Church in general.

Parishes are centers where the Eparchy owns a building and the celebration of Holy Qurbana (Holy Mass) and administering of sacraments are arranged on a regular basis. Missions and proposed missions are aimed towards this structured organisation, where missions are more structured with wider participation than proposed ones, but unlike parishes, both of them do not own a building. There are approximately 60,000 people who identify as Syro-Malabar faithful within the Eparchy. There are 5 parishes, 71 missions and 24 proposed missions spreading across 12 Regions. This structure facilitates local collaboration and provides a collegiate environment. There are 70 priests and 5 religious nuns are actively rendering their service to the eparchy. The priest fulfils the central role in the parish/ Mission by administering sacraments, leading worship and supporting the faithful and the community at large. 23 commissions/forums were established to facilitate various training, formation and empowerment programmes.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Bishop B Mathew	
Reverend S Kuriakose:	Resigned on 26th May 2024
Mr X Abraham	
Reverend A C James	
Reverend M Pinakkattu:	Re Appointed on 6 th April 2024
Mrs A Jackson:	Appointed on 14 December 2023

The affairs of the charity are governed by the trustees of the CIO. The trustees who serves currently are listed under "LEGAL AND ADMINISTRATIVE INFORMATION" above. Mrs A Jackson was appointed as a Trustee on 14th December 2023. Reverend M Pinakkattu was reappointed on 6th April 2024 after serving his initial term of 3 years. These were unanimously agreed by all trustees during the meetings held on, 8th December 2023 and 8th March 2024 respectively. Reverend S. Kuriakose resigned from his position as a trustee of the CIO on May 26th, as he returned to India to undertake his appointed ministry.

The trustees hold meetings regularly to conduct the operations of the charity, to review the matters arising from various Eparchial Commissions and to drive the core purpose and objectives of the Charity, as well as to agree on policy and compliance requirements. Other ad hoc meetings are held if required. The Trustees are committed to dealing with all statutory requirements including any concerns raised by the Charity Commission, local authorities, etc. New trustee was introduced to their role and responsibilities by the Eparchial Finance Officer, at which, relevant Charity Commission literature is issued together with copies of the constitution of the CIO and the latest financial information available. As and when required, trustees attend formal and informal training sessions.

The trustees regulate their functioning in accordance with the Charity Governance Code published by the Charity Commission in July 2017 as updated.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Eparchial Commissions

There are a number of commissions established focusing on various areas. A few of these are, as outlined below:

1. The Finance Council meets regularly to consider and make major decisions on financial matters. It deals with a multitude of financial and administrative aspects of the work of the Eparchy.
2. The Bible Apostolate regularly meets to consider and make major decisions on matters relating to the promotion of Biblical studies.
3. The Catechesis Commission usually meets twice a year to discuss and make major decisions on faith formation.
4. The Evangelisation Commission usually meets once a month to consider and make major decisions on the evangelisation programmes of the Eparchy.
5. The Women's Forum meets twice in a month to discuss organising events and activities for the integral growth of women and families.
6. Family Apostolate usually meets once a month to reflect on matters concerning family empowerment.
7. The Vocation Promotion Commission promotes the youth by identifying and encouraging Vocations to priesthood and religious life.
8. The Data Protection (information Governance) Commission oversees the handling of personal data based on the law of the land and the Data Protection policy of the Eparchy.
9. The Safeguarding Commission is constituted as per the law of the land requires and under the guidance of CSAS.
10. The Media Commission promotes the activities and teachings of the Church using all forms of media, including the diocesan website, and social & print media.
11. The Property Commission works with the Eparchial Curia and individual parishes, missions and proposed missions, to deal with all property-related issues including acquiring new property for the use of communal worshipping etc.
12. The Safeguarding and Health & Safety Commissions comprise individuals with relevant expertise and a commitment to maintaining a safe environment and making efforts to integrate health and safety principles seamlessly into the Eparchy's activities.

Apart from the above, the Trustees have established a few other commissions catering into certain niche categories in the eparchy, namely: Altar servers, Christian Unity, Faith & Justice, Church Choir, Doctors' Forum, Family Units, Liturgy, Mission League, Migrants, Savio Friends, Spiritual Guidance, Youth Apostolate and IT Forum.

These forums gather on a monthly or quarterly basis to discuss pastoral and administrative matters, community engagement, collaboration, and communication. They also address challenges or issues facing the Eparchy and find solutions collectively.

The pastoral oversight of the charity is conducted by the Bishop in regular consultation with the Bishop's Council (Eparchial Curia). This body assists the Bishop in all decisions affecting the life of the Eparchy. The Bishop also undertakes parish/mission/proposed mission visitations and presides over Eparchial events such as the Annual Eparchy Day etc.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Chief Vicar General (Protosyncellus) is responsible for matters relating to the clergy in the Eparchy. Appointments to parishes, missions, proposed missions and other diocesan offices are made by the Bishop in consultation with the Bishop's Council.

The day-to-day legal and financial affairs of the charity are administered, (known within the Eparchy as the "Curial Office") by the Eparchial Chancellor and Finance Officer respectively. They are assisted by paid staff and volunteers in the Finance, Property, Human Resources, Communications, Fundraising, Legal and Planning functions.

Eparchial Finance Office is based at the Registered Office. The Eparchial Finance Office is functioning in concurrence with the Finance Council for the execution of the policies laid down by the Finance Council. The Finance Office coordinates the central finances and budgets of the Eparchy and supervises & collate accounting procedures of all parishes/missions/proposed missions and deals with all aspects of Gift Aided donations and salaries & allowances.

The Eparchial Tribunal deals with marriage annulment petitions and the office of the Chancellor deals with other Canonical matters.

There is also the Council of Priests called the College of Eparchial Consultors, which meets twice per year with the Bishop to discuss and give advice on a wide range of issues.

At the Parish, Mission and Proposed Mission level, the priest in charge is responsible for all aspects of running his unit. Each unit is required to have a committee that meets regularly to support and advise the priest, particularly in the areas of pastoral and financial matters. A comprehensive "Financial and Administration Guidelines" are issued by the Eparchy. These guidelines are updated regularly and are the basis for internal audits. Pastoral Letters, circulars and letters are issued by the Bishop regularly through which policies are communicated to priests covering both liturgical/pastoral and, when required, financial and administrative matters. Further support is also available from the regional directors and the Eparchial Curia.

Key management personnel and remuneration

The trustees consider that the Trustees of the CIO, the Vicar Generals, the Chancellor, the Finance Officer, together with the Finance Secretary are the key management personnel of the charity in charge of directing, controlling and running the charity on a day-to-day basis. None of them are employees of the CIO, except the Finance Secretary. The trustees, except Mr Xavier Abraham and Mrs A Jackson, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees is voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr. Xavier Abraham and Mrs A Jackson are also rendering their services voluntarily as Trustees, and do not receive any financial benefit of any kind.

Details of trustees' & key management personnel's remuneration and related party transactions are disclosed in Notes 11 and 22 to the accounts. Trustees are required to disclose all relevant interests and register them with the Finance Officer, and in accordance with the CIO's policy, need to withdraw from decisions where a conflict of interest arises.

Going Concern

The CIO's activities, together with the factors likely to affect its future development principal risks and uncertainties facing the CIO and its availability of unencumbered cash reserves are set out within the Trustees' Report. Its financial position in terms of the year's results, its assets and liabilities and movement in cash are set out in the primary financial statements. The current cash flow through donations of the faithful and benefactors is a strong basis for its future progress. The Trustees believe that, there are no material uncertainties about the CIO's ability to continue as a going concern and that it is well-placed to manage the potential risks. The Trustees therefore have a reasonable expectation that the CIO has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

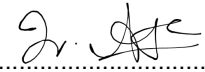
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Reverend A C James

Trustee

Dated: January 30, 2025

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Opinion

We have audited the financial statements of Catholic Syro-Malabar Eparchy of Great Britain (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquiries with management about any known or suspected instances of fraud;
- Review minutes of meetings of those charged with governance;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

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

MHA

MHA

31 January 2025

**Chartered Accountants
Statutory Auditor**

Richard House
9 Winckley Square
Preston
PR1 3HP

MHA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £ Re-stated
<u>Income and endowments from:</u>						
Donations and legacies	3	3,981,396	-	-	3,981,396	2,257,023
Charitable activities	4	-	42,577	-	42,577	178,631
Other trading activities	5	86,146	-	-	86,146	-
Investments	6	339	-	-	339	152
Other income	7	69,221	-	-	69,221	-
Total income and endowments		4,137,102	42,577	-	4,179,679	2,435,806
<u>Expenditure on:</u>						
Charitable activities	8	3,358,514	36,720	-	3,395,234	1,697,939
Other	13	17,060	-	-	17,060	11,541
Total resources expended		3,375,574	36,720	-	3,412,294	1,709,480
Net income / (expenditure)		761,528	5,857	-	767,385	726,326
Transfers between funds		5,857	(5,857)	-	-	-
Net movement in funds		767,385	-	-	767,385	726,326
Fund balances at 1 April 2023		2,627,955	-	1,300,000	3,927,955	3,201,629
Fund balances at 31 March 2024		3,395,340	-	1,300,000	4,695,340	3,927,955

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
					Re-stated
Fixed assets					
Tangible assets	14		2,867,342		2,609,857
Current assets					
Debtors	15	225,849		207,645	
Cash at bank and in hand		2,011,978		1,519,500	
		2,237,827		1,727,145	
Creditors: amounts falling due within one year	17	(209,597)		(206,456)	
Net current assets			2,028,230		1,520,689
Total assets less current liabilities			4,895,572		4,130,546
Creditors: amounts falling due after more than one year	18		(200,232)		(202,591)
Net assets			4,695,340		3,927,955
Funds of the Charity					
Endowment fund			1,300,000		1,300,000
Income funds					
Unrestricted funds			3,395,340		2,627,955
			4,695,340		3,927,955

The financial statements were approved by the Trustees on January 30, 2025



Reverend A C James
Trustee

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23		788,524		589,511
Investing activities					
Purchase of tangible fixed assets		(299,623)		(129,414)	
Investment income received		339		152	
Net cash used in investing activities			(299,284)		(129,262)
Financing activities					
Proceeds from borrowings		6,500		114,542	
Repayment of borrowings		(343)		(57,358)	
Repayment of bank loans		(2,919)		(4,791)	
Net cash generated from financing activities			3,238		52,393
Net increase in cash and cash equivalents			492,478		512,642
Cash and cash equivalents at beginning of year			1,519,500		1,006,858
Cash and cash equivalents at end of year			2,011,978		1,519,500

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation registered in England and Wales. The registered office is St Alphonsa Cathedral, St Ignatius Presbytery, St Ignatius Square, Preston, PR1 1TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for at a period of at least twelve months from the date of signing the accounts and the accounts should therefore continue to be prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are recognised when the charity is entitled to the income.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Property improvements	2% p.a. straight line
Fixtures and fittings	20% p.a. straight line
Motor vehicles	

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Valuation of land and buildings

The valuation of land and buildings is based on the estimated market value at the time of transfer. It is not considered appropriate to depreciate the land and buildings donated to the Charity given the age and use of the buildings. Property improvements are depreciated based on a estimate of their useful economic life.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Total
	2024	2023
	£	£
Donations and gifts	3,981,396	Re-stated 2,251,023
Legacies receivable	-	6,000
	<u>3,981,396</u>	<u>2,257,023</u>

4 Charitable activities

	Grant income	Grant income
	2024	2023
	£	£
Grant income	<u>42,577</u>	<u>178,631</u>
Historic England	-	152,881
Other grant	<u>42,577</u>	<u>25,750</u>
	<u>42,577</u>	<u>178,631</u>

5 Other trading activities

	Unrestricted funds	Total
	2024	2023
	£	£
Membership subscriptions	977	-
Fundraising events	<u>85,169</u>	<u>-</u>
Other trading activities	<u>86,146</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	339	152
	<u> </u>	<u> </u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Other income

	Unrestricted funds	Total
	2024 £	2023 £
Rental income	69,221	-

8 Charitable activities

	2024 £	2023 £
Staff costs	36,687	34,486
Depreciation and impairment	42,138	31,619
Bible convention and seminary	40,465	36,191
Special events	1,269,443	192,908
Other charitable expenses	77,842	-
Motor and travel costs	32,636	83,405
Premises costs	230,708	256,531
General administrative costs	181,011	154,468
Clergy allowance	421,509	402,143
Clergy expenditure	269,404	100,671
Rent and rates	532,699	317,429
Pious expenditure	66,109	3,989
Liturgy/ Catechism costs	176,356	69,533
Professional services	11,340	6,388
	3,388,347	1,689,761
Share of governance costs (see note 9)	6,887	8,178
	3,395,234	1,697,939
Analysis by fund		
Unrestricted funds	3,358,514	1,697,939
Restricted funds	36,720	-
	3,395,234	1,697,939
For the year ended 31 March 2023		
Unrestricted funds	1,697,939	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs £	Governance costs £	2024 £	Support costs £	Governance costs £	2023 £
Audit fees	-	5,287	5,287	-	6,628	6,628
Accountancy	-	1,600	1,600	-	1,550	1,550
	<u>-</u>	<u>6,887</u>	<u>6,887</u>	<u>-</u>	<u>8,178</u>	<u>8,178</u>
Analysed between						
Charitable activities	-	6,887	6,887	-	8,178	8,178
	<u>-</u>	<u>6,887</u>	<u>6,887</u>	<u>-</u>	<u>8,178</u>	<u>8,178</u>

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2024 £	2023 £
Audit of the charity's annual accounts	<u>5,287</u>	<u>6,628</u>
Non-audit services		
All other non-audit services	<u>1,600</u>	<u>2,520</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed for travel expenses during the year.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2

Employment costs

	2024 £	2023 £
Wages and salaries	33,096	31,246
Social security costs	2,862	2,614
Other pension costs	729	626
	36,687	34,486

There were no employees whose annual remuneration was £60,000 or more.

13 Other

	Unrestricted funds	Total
	2024	2023 £
Loan interest	17,060	11,541
	17,060	11,541

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Freehold land and buildings	Property improvements	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,600,000	1,059,333	63,033	-	2,722,366
Additions	208,490	28,350	58,033	4,750	299,623
At 31 March 2024	1,808,490	1,087,683	121,066	4,750	3,021,989
Depreciation and impairment					
At 1 April 2023	-	85,746	26,763	-	112,509
Depreciation charged in the year	-	21,334	20,091	713	42,138
At 31 March 2024	-	107,080	46,854	713	154,647
Carrying amount					
At 31 March 2024	1,808,490	980,603	74,212	4,037	2,867,342
At 31 March 2023	1,600,000	973,587	36,270	-	2,609,857

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		Re-stated
Other debtors	27,104	10,185
Prepayments and accrued income	198,745	197,460
	225,849	207,645

16 Loans and overdrafts

	2024 £	2023 £
Bank loans	199,990	202,909
Other loans	126,199	120,042
	326,189	322,951
Payable within one year	125,957	120,360
Payable after one year	200,232	202,591

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	16	5,457	5,318
Other borrowings		120,500	115,042
Other creditors		13,905	36,839
Accruals and deferred income		69,735	49,257
		<u>209,597</u>	<u>206,456</u>

18 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	16	194,533	197,591
Other borrowings		5,699	5,000
		<u>200,232</u>	<u>202,591</u>

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Other	-	-	-	4,500	(4,500)	-	-
Historical England	152,881	(152,881)	-	-	-	-	-
VAT recovery on restricted project costs	-	-	-	5,857	-	(5,857)	-
Jesuit grant re seminary	25,750	(25,750)	-	32,200	(32,200)	-	-
	<u>178,631</u>	<u>(178,631)</u>	<u>-</u>	<u>42,557</u>	<u>(36,700)</u>	<u>(5,857)</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:								
Tangible assets	1,567,342	-	1,300,000	2,867,342	1,309,857	-	1,300,000	2,609,857
Current assets/(liabilities)	2,028,230	-	-	2,028,230	1,520,689	-	-	1,520,689
Long term liabilities	(200,232)	-	-	(200,232)	(202,591)	-	-	(202,591)
	<u>3,395,340</u>	<u>-</u>	<u>1,300,000</u>	<u>4,695,340</u>	<u>2,627,955</u>	<u>-</u>	<u>1,300,000</u>	<u>3,927,955</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	65,070	30,569
Between two and five years	100,240	101,700
In over five years	-	6,250
	<u>165,310</u>	<u>138,519</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

All Trustees, other than Mr X Abraham and Mrs A Jackson are practising clergies of the Diocese and receive an allowance for their pastoral services. The Trustees do not receive remuneration for their work as Trustees.

23 Cash generated from operations

	2024 £	2023 £
Surplus for the year	767,385	726,326
Adjustments for:		
Investment income recognised in statement of financial activities	(339)	(152)
Depreciation and impairment of tangible fixed assets	42,138	31,619
Movements in working capital:		
(Increase) in debtors	(18,204)	(16,681)
(Decrease) in creditors	(2,456)	(151,601)
Cash generated from operations	<u>788,524</u>	<u>589,511</u>

24 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	Acquisitions and disposals £	At 31 March 2024 £
Cash at bank and in hand	1,519,500	492,478	-	2,011,978
Loans falling due within one year	(120,360)	903	(6,500)	(125,957)
Loans falling due after more than one year	(202,591)	2,359	-	(200,232)
	<u>1,196,549</u>	<u>495,740</u>	<u>(6,500)</u>	<u>1,685,789</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Prior period adjustment

Changes to the balance sheet

	At 31 March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	19,045	188,600	207,645
Capital funds			
Endowment funds	1,300,000	-	1,300,000
Income funds			
Unrestricted funds	2,439,355	188,600	2,627,955
Total funds	3,739,355	188,600	3,927,955

The prior year results have been re-stated due to additional gift aid claims made in the current year relating to earlier periods.

Changes to the profit and loss account

	Period ended 31 March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	2,068,423	188,600	2,257,023
Net movement in funds	537,726	188,600	726,326

Accounts

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Bishop B Mathew	
	Reverend S Kuriakose	
	Mr X Abraham	
	Reverend A C James	
	Reverend M Pinakkattu	
	Mrs A Jackson	Appointed December 2023
Charity number	1173537	
Principal address	St Alphonsa Cathedral St Ignatius Presbytery St Ignatius Square Preston PR1 1TT	
Website	www.eparchyofgreatbritain.org	
Auditor	MHA Moore and Smalley Richard House 9 Winckley Square Preston PR1 3HP	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and audited financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the 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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice

The name of the Charitable Incorporated Organisation (CIO) is Catholic Syro-Malabar Eparchy of Great Britain. For its day-to-day activities, the CIO is widely known as Syro- Malabar Eparchy. Its Charity Registration No. is 1173537.

Objectives and activities

The constitution of the CIO specifies that the money and property received by the Trustees for the general purposes of the Trust shall be held to apply, both the capital and the income of the Trust Fund, to its objectives. The basis for setting out this constitution is the advancement of Catholic Faith, Christian moral and social principles (beliefs) for the benefit of the public in accordance with the statement of beliefs of the Syro-Malabar Catholic Church in particular, and that of the Universal Catholic Church in general.

The detailed objectives and scope of the CIO set out in its constitution can be summarised as follows:

- The organisation of the celebration of sacraments and other religious services, prayer meetings and similar events,
- The provision of accommodation and other support for clergy (including in retirement) and other individuals engaged in the advancement of the CIO objectives,
- The advancement of education in accordance with the teaching of the Catholic Church and the training of individuals and groups and the production and distribution of literature and the broadcasting of information using modern media to enlighten others about the Catholic Faith,
- The relief of poverty and suffering and other such charitable purposes for the benefit of the public are consistent with the doctrines of the Catholic Church,
- The acquisition, provision, and maintenance of land and buildings to be used primarily for the above purposes, and also to be available for hire or use by other community groups,
- Any other related activities which support the promotion of Christian beliefs in the UK or overseas,
- Any other activities which are requisite for the achievement of the objectives of the Syro-Malabar Eparchy of Great Britain.

The parishes, missions and proposed missions along with Catholic Organisations of the faithful are contributing significantly to the achievement of the objectives. A documented plan is in place to reach out to the faithful in an effective manner.

In all of the activities undertaken by the Syro-Malabar Eparchy, the trustees continue to be very grateful for the help provided by so many people, both Clergy and volunteers. The trustees also take the opportunity to thank the members of the many Religious Orders who assist in parishes, missions and proposed missions. Without the help of so many people, the Eparchy would not be able to carry out all the important work that it currently does.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Public Benefit

The guiding principle of the Charity is, as Jesus said, "you shall love your neighbour as yourself".

Our parishes, missions and proposed missions reach out beyond the Syro-Malabar faithful. Our priests offer chaplaincy services to hospitals, prisons and schools. Our nuns are rendering opportunities for spiritual sharing and guidance and provide support for family empowerment programmes. Our volunteers who are predominantly from the healthcare sector - nurses and doctors, render their services to assist the disabled, in visiting the sick at home and hospital. Special collections are taken to support the needy and vulnerable locally, nationally, and internationally. The charity forms part of the wider Catholic Church throughout the world and as such participates in the charitable activities of the Universal Church. The trustees believe that they have complied with the duty in Section 17 of the 2011 Charities Act to give due regard to the various guidance notes published by the Commission with regards to Public Benefit.

Achievements and performance

First five-year plan

To achieve the objectives of the Charity in a time bound manner, the Trustees prepared the first five-year plan in November 2017 after consulting with the Custodians (the community leaders), Curia members, Pastoral Consultors, Clergy, Religious and lay faithful representing parishes, missions and proposed missions. This plan identified 5 key focus areas for each year commencing from the 1st Sunday of Advent 2017. The first five-year plan ended on 26 November 2022, being the last Sunday of the liturgical year.

1. The first year was declared as Year of Children, during which priority was given to the moral and faith formation of the children.
2. The second year was the Year of Youth, focusing on the reconnection and renewal of a new generation of young people in the life of the Church.
3. The third year was The Year of Couples, where the focal point was on family support. Through different events and activities, the year of Couples empowered the couples to face the challenges and difficulties of family life.
4. The fourth year focused on Families for renewal and strengthening through the establishment of smaller groups of families called Family Units (*Kudumbakootayma*), to grow together in faith and fellowship. Seminars and workshops were arranged in our missions, proposed missions and parishes under the leadership of priests in charge and the voluntary workers so that family units shall become the active link that connects each family to the parish, and thus to the Holy Church, thereby enabling its members to foster the love and sharing and unity of the Early Christians. Through this, the trustees aim towards the sanctification of families, training of children and ecclesial experience of life and instilling the deep-rooted catholic faith and sacramental life among the parishioners. Moreover, these family units will work to develop the spiritual, social, cultural, and physical abilities and skills of the parishioners and uphold harmony and goodwill among them.
5. The parish is the Eucharistic community and the heart of the liturgical life of Christian families; it is a privileged place for the catechesis of children and parents (CCC 2226). The fifth year, which concluded on 26th November 2022, was focused on strengthening our parish communities. During this year the trustees visited our parishes, missions, and proposed missions to understand the difficulties faced by local communities in their parish formation and to support them in achieving this goal. More parish/missions were formed and all the church activities and events were resumed with zeal and enthusiasm. By availing the service of 68 Syro-Malabar priests and four nuns in the Eparchy, the trustees made it possible to have regular Sunday Holy Mass, Catechism classes for children, family units' meetings and other active apostolates related to the Eparchial Commissions throughout the Eparchy.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The First five-year pastoral plan was executed over five liturgical years commencing on the liturgical season of 'Annunciation' of 2017 and concluding at the season of 'Dedication of the Church' of 2022. Along with a specific focus group and activities specific to that year, and ongoing ministries of our parishes/missions, the Charity has achieved its basic structure for the Eparchy for pastoral care, spiritual support, financial stability and a welcoming environment through community engagements, outreach programmes & technology integration for communication.

Second five-year plan

The trustees organised the second Eparchial gathering in May 2022 – “Holy to the Holy Ones”, to launch the second five-year pastoral plan. This gathering was intended to listen and discern the pastoral care for the next five years (2022-2027) focusing on the salient features of the Syro Malabar church - liturgy, spirituality, theology, discipline, and culture. The Pastoral Plan is implemented through five phases, with each phase having five goals and nine action plans.

- The first year began on 27th November 2022 (the first Sunday of the Advent) and concluded on the feast day of Christ the King (26th November 2023). The year was dedicated to providing in-depth knowledge of the Syro-Malabar Liturgy. Various seminars, teaching sessions on and liturgical quiz competitions were organised at parish/ mission/ proposed mission levels, which then progressively rolled up to regional and national (eparchial) levels.
- The second year which commenced on the 2nd December 2023 is focusing on the Theology of the Syro Malabar Church, and it will conclude on the last Sunday of the Liturgical Year. Thrust would be given to cultivate a profound interest to learn and reflect more about the 'Mar Thoma Margam' (The St Thomas Way).
- The third year of the Pastoral Plan will be concentrating on the Syro Malabar Spirituality (Mar Thoma Nazrani Spirituality). In this year, the clergy, the religious, and the faithful of the Eparchy would familiarise themselves with the traditional elements of the Mar Thoma Nazrani Spirituality, which conforms to the Liturgy and liturgical seasons.
- The fourth year of the Pastoral Plan will be for practicing the Syro Malabar Discipline (the Mar Thoma Nazrani Discipline), particularly by familiarising with the general Code of Canons and the Particular Law.
- The fifth year will be aiming to promote the Syro Malabar Culture (Mar Thoma Nazrani Culture). The Mar Thoma Nazrani culture demonstrates the uniqueness of Mar Thoma Margam. The year would be focusing on putting the Marthoma Margam as a catechetical vehicle for the next generation by witnessing Values in the religious-cultural identity of Great Britain.

The Eparchial Curia under the leadership of the Bishop, supports, co-ordinates and regulates all activities of the Charity in accordance with its objectives. It supports the activities of the clergy and faithful in the parishes as well as providing financial support for various activities relating to pastoral care and help such as children and youth formation activities, religious education, formation of catechists, marriage guidance, family empowerment etc. It maintains the Bishop's House and Office, Eparchial Finance Office, Eparchial Tribunal and the Minor Seminary.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Priests' Formation and Training

a. Immaculate Conception Seminary

Trustees have identified that shortage of clergies in the Syro-Malabar rite is one of the ongoing major risks. The Immaculate Conception Seminary, which was inaugurated in November 2017, was the first major step towards addressing this risk. Rev. Fr. Vargheese Thomas was appointed as the Rector and in-charge of the seminary in September 2018. The commission for Vocation Promotion of the Eparchy, organises a three-day Vocation discernment guidance programme "CALL", every year to promote the call to priesthood.

b. Clergy Retreats & Formation Programmes

Annual Retreat for serving priests & religious was conducted from the 13th to the 16th of February 2023. Eminent theologians and preachers from the UK and abroad covered various topics relevant to the spiritual well-being and societal life of the clergy/religious of the Eparchy. Additionally, an ongoing training programme for the priests is held regularly.

Evangelisation Programmes

Evangelisation is an ongoing process. The Evangelisation commission was established to streamline the evangelisation efforts of the Eparchy. The motto of our bishop, - "to do the work of an evangelist," calls every faithful to become a missionary and is the key driver for the works of the Evangelisation commission. In order to radiate deep faith and promote joyful desire to share the Gospel with others, both within and outside their respective parishes/missions, the Evangelisation Commission promotes and sponsors retreats, Bible conventions, prayer meetings and spiritual guidance throughout the year. These initiatives are targeted towards people for deepening of their faith, as well as towards individuals who have been away from their faith, for whatever reasons.

To spread the message of the Holy Gospel and promulgate its deeper knowledge to the faithful and enable them to live more in faith, hope and love, the Evangelisation commission organised Bible conventions and retreats during Lent (Grand Mission 2022 retreats from 28th February to 10th April 2022) Advent, and on important feast days, in all regions during the last year. Eminent preachers from different countries led the Grand Mission retreats. Entrance to these programmes were free of charge and was open to all, including other faith/religion believers and non-believers.

Pastoral Council

The Eparchial Pastoral Council serves as a collaborative body, offering diverse perspectives and insights to guide the spiritual and practical direction of the Eparchy, ensuring its activities align with the needs of the faithful. The Pastoral council assists in discerning and implementing pastoral plans, fostering communication, and nurturing the spiritual growth of the Eparchy. To equip members of the pastoral council with the necessary knowledge and skills, to serve the Eparchy and the church effectively, the Trustees organised five ongoing formation classes and training sessions during the year.

Formation of the Laity

The Lay faithful, have a unique and indispensable role to play in accomplishing the goals of the charity by engaging in temporal affairs and spiritual affairs according to the plan of God. To realise this, the trustees initiated programmes for lay formation to equip them to play their role in the Church and society. To prepare lay leaders, with firm pastoral and spiritual training, the trustees organised a three-day residential retreat for the Custodians, Headteachers and pastoral council members from 10th to 12th of February 2023, apart from various online training programmes.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Children's Ministry and Catechesis

For the Catholic Church, Catechesis is the strong foundation for faith formation and for a value-oriented lifestyle based on the Gospel principles. Having that in mind, Trustees have always encouraged to start structured catechesis in every parish, mission and proposed mission. To coordinate all the tasks, the Trustees have established a Catechesis Commission. The scope of this Commission is to formulate and articulate the curriculum and other pedagogical activities including arranging resources like textbooks, teaching aids, online tools, webinars etc. and identifying and recruiting resource personnel amongst Clergy, Religious, Laity and their training. The Charity has successfully implemented this vision and now almost 97% of the communities under the Charity's jurisdiction have their own catechesis programme. This model was often praised by other Dioceses in the UK, and, faithful from their communities also showed their interest to join the same.

The Catechesis Department worked tirelessly to provide Catechetical formation to youngsters throughout the year through Catechism classes. The Department has provided basic catechesis training to all the catechists and has completed advanced Catechetical training for 75 Catechists. To reinforce the Word of God amongst young children and adults, the department organised Online Quiz programmes such as the "Suvara Bible Quiz" for children and adults.

Bible Kalotsavam

The Commission for Bible Apostolate has organised Bible Kalotsavams (Bible Art Festivals) at Regional and Eparchy levels to proclaim and celebrate the Word of God through various art forms. The aim is to promote creativity and expression, and to glorify God using artistic talent and personal expression. As we are all created in the image of the creator, the Bible Kalotsavam was a living example that evidenced that we are all called upon to be creative. More than 5000 members across the Eparchy have actively participated in the Regional and Eparchy level Kalotsavams (19th November 2022). The Bible Kalotsavam is the celebration of faith and helps to foster the spirit of Christian charity, sharing, enthusiasm, interaction, building social cohesion and a sense of belongingness among the people.

SMYM and Youth Ministry

The Trustees initiated to arrange a platform for the youth beneficiaries of the Eparchy, which resulted in the formation of SMYM (Syro-Malabar Youth Movement). Its objective is to empower our younger generation to embrace the teachings of Jesus Christ as the foundation for building their life strategies and to preserve and pass on our treasured heritage whilst adapting to the call of the contemporary world. All programmes for the youth are coordinated under SMYM. Thrust was given to reach out to the Syro-Malabar youth Eparchy wide and nurture them on religious, moral and social values, to enable them to be an asset to the wider society and to become model citizens in the future, with a clear outlook for the upliftment of vulnerable and marginalised in the society. This was organised locally as the youth wing at the Parish/Mission level. It is a platform for teenagers and young adults above 16 years to gather together and have their own time under the guidance of the priest in charge and animators in-charge, appointed by the priest. They have their own committee to coordinate their discussions and conduct different skills enhancement programmes. They are very active in the catechetical formation at the parish/mission level. Many units conducted one day excursions and pilgrimages with the help of parent groups and other elders. In general, the youth are encouraged to nurture their social values and community living, in the very footing of Catholic teachings.

Centralised training programmes were arranged to train the resource people to conduct the seminars and workshops. As a result, the target group, with the help of their parents are made aware of the difficulties and issues of the vulnerable and marginalised around them and by having a strong Christian faith in the background, the need for extending a helping hand to the upliftment of the same. To achieve this objective, the Trustees instigated parish level and Eparchy level youth gatherings every month.

The charity organised a three-day Residential youth camp '*Margam 2022*' on 24th June 2022 for unmarried young men and women over the age of 18 in the Eparchy. More than 200 young adults from all parts of the nation, participated in the three day program. Margam 2022 was intended towards redefining the *Margam* ("the Way") of our ancestors, to nurture friendships, to promote communal harmony and to explore & embrace Syro-Malabar identity. This was a platform where the youth could think together, share their views and unique experiences and form harmonious and sustaining fellowships.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Marriage Preparation Programmes

The Trustees believe that to achieve the charity's objectives, promoting family values in contemporary society is essential. With that in mind, Eparchy level marriage preparation course was established, as an ongoing programme. Young adults, who wish to have a married life and to form a family, are given a deeper insight to core values in society, a strong foundation for a loving, lifelong union based on mutual respect, and a commitment to their faith from a Catholic point of view. Simultaneously, they are introduced to the challenges prevailing in the society, especially in the socio-economic situations of the wider society they live. Trustees have conducted four online marriage preparation courses and 3 three-day residential programme during the fiscal year. Since its inception, around 24 courses were conducted benefitting around 800 young adults.

Migrant's Support

To offer helping hand and guidance to new people arriving in the UK, especially the Syro-Malabar faithful in Great Britain, the trustees created a helpdesk directed by the Eparchial Commission for Migrants, thereby allowing them to have a welcoming atmosphere as they arrive. To achieve this aim, the trustees have set up parish/ mission level teams for supporting the new migrants and organised online meetings. The migrants commission organised online migrant University students' gatherings to connect, equip and empower Catholic university students across the Eparchy so that they will become missionary disciples, leaving higher education with a deeper awareness of God's call on their life and going on to be leaders in the Church.

Pilgrimages

To foster a sense of community and strengthen their bonds through a shared spiritual journey among faithful, the Curia had conducted pilgrimages to various shrines in the UK and abroad. The trustees arranged Eparchial level pilgrimages to Medjugorje (18th to 21st April 2022) to Ayelsford (28th May 2022) and Walsingham (16th July 2022).

Besides the Eparchial pilgrimages, various parishes and missions conducted pilgrimages to many Holy places. These pilgrimages facilitated the faithful to experience fellowship in worshiping and togetherness in sharing their God Experience.

Women Empowerment

The Trustees, by recognising the principle that 'Mother is the first teacher of every human being', formulated a comprehensive plan which enhances the role of women in the society, especially in the Syro-Malabar community. Women's forum units were established at parish/mission level and they are given a very important role in the administration and all other activities. Various seminars and retreats were arranged at parish/mission level and Eparchy level for the enhancement of their skills in various fields, like parenting, employment level, and administrative level and to bring together women around common interests so they can help each other to grow spiritually. In the field of faith formation, their contribution is invaluable. Often, women's forum acts as a platform for the women in their units to come together to share the conflicts they are facing due to the different roles they have to play in their life, so that they can support each other spiritually and practically when someone has a need. Women's Forum at various regions organises day outs, pilgrimages, and community gatherings to improve their mutual bonding, which will be beneficial for the oneness in the communities and thereby for the Eparchy. They are the backbone of many of Eparchy's charitable programmes. The Eparchial annual gathering of the Women's Forum "Tota Pulchra 2022" was celebrated on 3rd December 2022, in the most august manner. The gathering was aimed at realising the total beauty of their lives with total trust in the Lord. Trustees are very grateful to the Women's Forum for their contribution to achieving the objectives of the charity. The Women's forum initiated a Renal dialysis fundraising, to provide free dialysis for the poor in remotest parts of south India, to ensure that essential healthcare services are accessible to everyone, regardless of their financial circumstances.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Sacred Liturgy

Commission for Sacred Liturgy helps the people of God to lead a liturgical spirituality according to the guidelines given by the Eparchial Bishop. As per the Second Five Year Pastoral plan, the first year is dedicated to learning more about the East Syrian Liturgy. Through this, the trustees intended to provide a general awareness regarding the Sacred Liturgy of Syro-Malabar Church to the faithful. Under the guidance of this commission, Altar servers' training programmes were conducted in all 12 regions. The commission published a Liturgical calendar that reminds the faithful of the Liturgical seasons, main feast days and Scripture readings.

Family Apostolate

The Family Apostolate Commission of the Eparchy aims to nurture and strengthen families as the fundamental unit of the Church and society, by supporting them in living out their faith and facing life's challenges within a supportive Catholic community. To provide spiritual guidance and emotional support to families, addressing their needs within the framework of Catholic teachings, the Family Apostolate Commission organised Parish/ Mission level and eparchy level retreats and seminars on parenting for the families. They resource to help families to navigate through challenges while staying true to their faith.

Commission for Choir

The Commission for Choir meets every month on the last Wednesday. There are two representatives from each region. The Commission offered their services for most of the Eparchy level events like Aylesford Pilgrimage, Walsingham Pilgrimage, Blessing of Holy Oil ceremony and Womens' Forum Annual Gathering. The Commission arranges practice for choir members wherever needed. The Commission promotes liturgical singing in Syriac language too along with Malayalam, English, Latin and other languages. Separate Choir groups were formed and practice sessions were arranged for Youth and children, along with adults, in most of the Missions and Parishes.

Data Protection

The Catholic Syro-Malabar Eparchy of Great Britain (CSMEGB), through its Trustees, takes the role of a Data Controller and consequently process all Personal Data (including Special Categories of Personal Data and Personal Sensitive Data) about Data Subjects in compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA 2018) and any other relevant data protection legislation, domestic or otherwise. It maintains a roll-on registration with the Information Commissioner's Office (ICO) in the UK as a data controller and has an appointed Data Protection Officer in line with UK GDPR requirements. To demonstrate Syro-Malabar eparchy's on-going compliance, it also maintains a suit of Data Protection/IT Security policies for staff/volunteers to follow.

Safeguarding

The Eparchy follow the Policies and procedures of the Catholic Church of England and Wales. It is functioning as part of the Catholic Safeguarding Standard agency (CSSA). The policies and procedures are found in the www.catholicsafeguarding.org.uk which includes policy statement, structure and roles, key principles and values, legislative frame work, responding to allegation and concerns, information sharing and data protection, safer recruitment process and safer working practices and creating safer environment.

The Eparchy organised several programmes and meetings for the wellbeing of the members of the Eparchy and the trustees, as well as to keep key stakeholders informed. It also formulated a Sub-committee in August 2021 in accordance with the regulation of the CSSA. The sub-committee meetings were held periodically during the year to evaluate the functioning and progress.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Fundraising

Syro-Malabar Eparchy of Great Britain (the charity) is committed to safeguarding and promoting the welfare of the charity and its beneficiaries. The fundraising policy aims to promote a culture of honesty, openness and respect among the donors, beneficiaries and the general public. The Charity does not use external fundraisers, unless otherwise decided by the trustees, allowing for all the faithful to donate, secure in the knowledge that their contributions will be used to enable the parishes/ missions/ proposed missions to continue playing a major role in their communities, encompassing buildings, worship, prayer, catechesis and pastoral care.

The Syro-Malabar Eparchy conduct fundraising activities at parish/mission level, regional level and eparchial level. Any fundraising activity is adhered to the objectives set out in the constitution of the charity, the fundraising policy and the regulating legislations of Great Britain. The Eparchy and parishes undertook various initiatives to support people who suffer from poverty, illness, war and natural disasters. Furthermore, the costs incurred for the events, activities and daily operational needs of the Charity are met by the voluntary monthly contribution by the parishes/ missions/ proposed missions.

Consideration of Vulnerable Persons

All fundraisers must take all reasonable steps with respect and due diligence while seeking donations from persons in vulnerable circumstances. In addition to the above, the following principles have been established:

- All reasonable steps and extra care need to be taken to support a vulnerable person to make informed decisions.
- A fundraiser must not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time.
- If a fundraiser knows or has a reason to believe that a person is in a vulnerable circumstance and that person lacks the capacity to make an informed decision, no donation must be taken from such person. If a donor who is in such circumstance make a donation, that donation must be returned.
- All fundraisers must take all reasonable steps to avoid asking regular donations from anyone aged under 18.

Complaints Procedure

All complaints and concerns in connection to the fundraising are dealt with the Complaints Handling Policy of the Syro-Malabar Eparchy.

Financial review

Total income for the period was £2,247,206 (2022: £1,999,593).

Expenditure for the period £1,709,480 (2022 £1,371,649).

The net movement in funds is £537,726 (2022 surplus £627,944).

As at 31 March 2023, the charity had total funds of £3,739,355 (2022 £3,201,629). Of these £1,300,000 were endowment funds and £nil were restricted.

Free reserves at the end of the period were £1,332,089.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Principal Risks and Uncertainties

The Trustees have a formal risk management process to assess risks and implement risk management strategies. This involves the identification of the types of risk faced by the charity, assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Risks have been categorised under five broad headings: Governance, Operational, Financial, External and Compliance. These were then assessed as to the likelihood of their occurring and the severity of the effects of the risk leading to a potential overall impact calculation in order to ascertain a scale of relative importance/urgency to each one.

The implementation of legislation in the areas of Data Protection and Safeguarding are identified as potential risks. To mitigate these risks, Trustees have included expert professional volunteers in the Data protection commission and Safeguarding commission. Trustees have facilitated training programmes across the Eparchy to appoint representatives at regional level and in parishes, missions and proposed missions. All the activities are monitored for legal compliance through these representatives and remedial measures have been taken accordingly.

The current highest overall adverse impact risks identified are;

- Slow progress in the establishment of parishes and missions;
- Smaller number of available clergy who are expected to undertake more pastoral and administrative responsibilities.

These were identified in the previous years' report, but still continues, though significant progress has been made.

The Trustees have taken steps to mitigate these risks, by recruiting more priests from overseas, arranging more priests' formation programmes and encouraging collaboration where it is in the best interest of the community the parish/mission serves. It plans to upscale the scope of its internal audit procedures to further mitigate risks.

Plans for the Future

The Charity is striving to meet the objectives outlined above, in addition to ensuring that the charity continues to meet its statutory obligations. The effort is continuing on the formulation of a comprehensive Eparchial Pastoral Plan to ensure that resources are focused on the main themes which have been identified under the Five-Year plan. The target groups have been identified and plans and procedures have been drawn for the overall progress in the areas of Evangelisation, Formation, Worship and Sacramental Life, Charity and Social Outreach. These plans have been presented to Clergy and lay leaders to develop discussions with religious and lay faithful in Parishes, Missions and Proposed Missions, and to involve as many people as possible in the process of identifying and delivering the Charity's objectives in future years. In the previous years, Trustees had identified the need for a centralised physical infrastructure - a pastoral centre, for the efficient administration of the CIO. Trustees are still in search of a suitable property for the same.

As part of the strategy to increase funding streams for the Charity, for capital and charitable purposes, further work is planned to increase the use of online giving, and to continue to identify projects for government-initiated grant funding. The Trustees believe that the right approach is undertaken by balancing the needs to support the vulnerable, against growth targets.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

The free reserves held by the Charity are those funds that are freely available to be spent in pursuing the Charity's purpose. Restricted Funds, Designated Funds, Permanent Endowment Funds and Tangible Fixed Assets are not included in free reserves.

Total funds as at 31 March 2023 were £3,739,355. Of this total £1,300,000 related to the endowment fund, £Nil to designated funds and £1,309,857 to fixed assets. The remaining free reserves were £1,332,089. The Trustees carefully monitor the level of free reserves of the Charity as part of their long-term financial planning which includes its primary objective of ongoing Evangelisation programmes for the spiritual, mental and social wellbeing of the faithful and the general public. The Trustees consider that the holding of reserves is necessary to provide a buffer against short term fluctuations in income and expenditure and to provide sufficient resources to implement long term projects which are by their nature uncertain in their financial effect. The Finance Office, on behalf of the Trustees, review cash position on a day to day basis to ensure liquid funds are available for routine expenditure.

Structure, governance and management

Organisational structure

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation (CIO) constituted by Declaration of a Foundation CIO dated 25 May 2017. The certificate issued by the Charity Commission dated 22 June 2017, the Catholic Syro-Malabar Eparchy is registered as a body corporate known as Catholic Syro-Malabar Eparchy of Great Britain. All property and assets are vested in the name of the body corporate.

The primary ways of conveyance of the charity's objectives are the parishes, missions and proposed missions within the Eparchy. The Eparchy works collaboratively with other Dioceses in England and Wales and other Eparchies of Syro-Malabar church worldwide. The Eparchial Curia and Bishop's office supports carrying out the objectives by co-ordination of Eparchy-wide programmes and ensures a consistent approach to the administration of the Eparchy to effectively support the parishes, missions and proposed missions, especially in property management and governance.

For the efficient management of the eparchy and its pastoral activities, initially, the Eparchy was geographically divided into 8 regions that covers whole of England, Wales and Scotland. As the number of new migrant faithful increased recently within the Eparchy, forming more regions could effectively meet the spiritual, pastoral, and administrative needs of its growing communities. On that account, these regions were regrouped at the beginning of 2023 into 12 regions, namely:

1. Birmingham
2. Bristol-Cardiff,
3. Cambridge,
4. Canterbury
5. Leeds
6. Leicester
7. London,
8. Manchester
9. Oxford
10. Preston
11. Scotland
12. Southampton.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Parishes, Missions and Proposed Missions

Each region comprises parishes, missions and proposed missions which are headed by Priests and supported by elected lay representatives. The basis for setting out this structure is the advancement of Catholic Faith and Christian beliefs for the benefit of the public by the statement of beliefs of the Syro-Malabar Catholic Church in particular and that of the Universal Catholic Church in general.

Parishes are centers where the Eparchy owns a building and the celebration of Holy Mass and administering of sacraments are arranged on a regular basis. Missions and proposed missions are aimed towards this structured organisation, where missions are more structured with wider participation than proposed ones, but unlike parishes, both of them do not own a building. There are approximately 50,000 people who identify as Syro-Malabar faithful within the Eparchy. There are 4 parishes, 52 missions and 32 proposed missions spreading across 12 Regions.. This structure facilitates local collaboration and provides a collegiate environment. There are 68 priests actively rendering their service to the eparchy. The priest fulfils the central role in the parish/ Mission by administering sacraments, leading worship and supporting the faithful and the community at large. 26 commissions were established to facilitate various training, formation and empowerment programmes.

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Bishop B Mathew
Reverend S Kuriakose
Mr X Abraham
Reverend A C James
Reverend M Pinakkattu
Mrs A Jackson

Appointed December 2023

The affairs of the charity are governed by the trustees of the CIO. Mr X Abraham and Reverend A C James were reappointed on 18th November 2022 and 23rd December 2022 respectively after serving their initial term of 3 years. Mrs A Jackson was appointed as a Trustee on 14th December 2023. These were unanimously agreed by all trustees during the meetings held on, 8th November 2022, 23rd November 2022 and 14th December 2023.

The trustees hold meetings on a regular basis to conduct the operations of the charity, to review the matters arising from various Eparchial Commissions and to drive the core purpose and objectives of the charity, as well as to agree on policy and compliance requirements. Other ad hoc meetings are held if required. The Trustees are committed to dealing with all statutory requirements including any concerns raised by the Charity Commission, local authorities etc. New trustee was introduced to their role and responsibilities by the Eparchial Finance Officer, at which, relevant Charity Commission literature is issued together with copies of the constitution of the CIO and the latest financial information available. As and when required, trustees attend formal and informal training sessions.

The trustees regulate their functioning in accordance with the Charity Governance Code published by the Charity Commission in July 2017 as updated.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Eparchial Commissions

There are a number of commissions established focusing on various areas, as outlined below:

1. The Finance Council meets on a regular basis to consider and take major decisions on financial matters. It deals with a multitude of financial and administrative aspects of the work of the Eparchy.
2. The Bible Apostolate regularly meets to consider and take major decisions on matters relating to promotion of Biblical studies.
3. The Catechesis Commission usually meets twice a year to discuss and take major decisions on faith formation.
4. The Evangelisation Commission usually meets once a month to consider and take major decisions on the evangelisation programmes of the Eparchy.
5. Women's Forum meets twice in a month to discuss about organising events and activities for the integral growth of the women and family.
6. Family Apostolate usually meets once in a month to reflect on matters concerning family empowerment.
7. Vocation promotion commission promote the youth for identifying and encouraging Vocations to priesthood and religious life.
8. The Data Protection (information Governness) Commission oversees the handling of personal data on the basis of the law of the land and the Data Protection policy of the Eparchy.
9. The Safeguarding Commission is constituted as per the law of the land requires and under the guidance of CSAS.
10. The Media Commission promotes the activities and teachings of the Church using all forms of media, including the diocesan website, and social & print media.
11. The Property Commission works with the Eparchial Curia and individual parishes, missions and proposed missions, to deal with all property-related issues including acquiring new property for the use of communal worshipping etc.
12. The Health & Safety Commission comprises individuals with relevant expertise and a commitment to maintaining a safe environment and making efforts to integrate health and safety principles seamlessly into the Eparchy's activities.

Apart from the above, the Trustees have established a few other commissions catering into certain niche categories in the eparchy, namely : Altar servers, Christian Unity, Faith & Justice, Church Choir, Doctors' Forum, Family Units, Liturgy, Mission League, Migrants, Savio Friends, Spiritual Guidance, Youth Apostolate and IT Forum.

These forums gather on a monthly or quarterly basis to discuss about pastoral and administrative matters, community engagement, collaboration and communication. They also address challenges or issues facing the Eparchy and find solutions collectively.

The pastoral oversight of the charity is conducted by the Bishop in regular consultation with the Bishop's Council (Eparchial Curia). This body assists the Bishop in all decisions affecting the life of the Eparchy. The Bishop also undertakes parish/mission/proposed mission visitations and presides over Eparchial events such as the Annual Eparchy Day etc.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Chief Vicar General (Protosyncellus) is responsible for matters relating to the clergy in the Eparchy. Appointments to parishes, missions, proposed missions and other diocesan offices are made by the Bishop in consultation with the Bishop's Council.

The day-to-day legal and financial affairs of the charity are administered, (known within the Eparchy as the "Curial Office") by the Eparchial Chancellor and Finance Officer respectively. They are assisted by paid staff and volunteers in the Finance, Property, Human Resources, Communications, Fundraising, Legal and Planning functions.

Eparchial Finance Office is based at the Registered Office. The Eparchial Finance Office is functioning in concurrence with the Finance Council for the execution of the policies laid down by the Finance Council. The Finance Office co-ordinates the central finances and budgets of the Eparchy and supervise & collate accounting procedures of all parishes/missions/proposed missions and deals with all aspects of Gift Aided donations and salaries & allowances.

The Eparchial Tribunal deals with marriage annulment petitions and the office of the Chancellor deals with other Canonical matters.

There is also the Council of Priests called the College of Eparchial Consultors, which meets twice per year with the Bishop to discuss and give advice on a wide range of issues.

At the Parish, Mission and Proposed Mission level, the priest in charge is responsible for all aspects of running his unit. Each unit is required to have a committee which meets regularly to support and advise the priest, particularly in the areas of pastoral and finance matters. A comprehensive "Financial and Administration Guidelines" are issued by the Eparchy. These guidelines are updated regularly and are the basis for internal audits. Pastoral Letters, circulars and letters are issued by the Bishop regularly through which policies are communicated to priests covering both liturgical/pastoral and, when required, financial and administrative matters. Further support is also available from the regional directors and the Eparchial Curia.

Key management personnel and remuneration

The trustees consider that the Trustees of the CIO, the Vicar Generals, the Chancellor, the Finance Officer, together with the Finance Secretary are the key management personnel of the charity in charge of directing, controlling and running of the charity on a day to day basis. None of them are employees of the CIO, except the Finance Secretary. The trustees, except Mr Xavier Abraham and Mrs A Jackson, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees are voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr. Xavier Abraham and Mrs A Jackson are also rendering their services voluntarily as Trustees, and do not receive any financial benefit of any kind.

Details of trustees' & key management personnel's remuneration; and related party transactions are disclosed in Note 23 to the accounts. Trustees are required to disclose all relevant interests and register them with the Finance Officer, and in accordance with the CIO's policy, need to withdraw from decisions where a conflict of interest arises.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

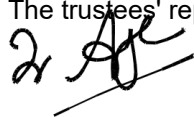
Going Concern

The CIO's activities, together with the factors likely to affect its future development principal risks and uncertainties facing the CIO and its availability of unencumbered cash reserves are set out within the Trustees' Report. Its financial position in terms of the year's results, its assets and liabilities and movement in cash are set out in the primary financial statements. The current cash flow through donations of the faithful and benefactors is a strong basis for its future progress. The Trustees believe that, there are no material uncertainties about the CIO's ability to continue as a going concern and that it is well placed to manage the potential risks. The Trustees therefore have a reasonable expectation that the CIO has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



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Reverend A C James

Trustee 24/01/2024

Dated:

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Opinion

We have audited the financial statements of Catholic Syro-Malabar Eparchy of Great Britain (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquiries with management about any known or suspected instances of fraud;
- Review minutes of meetings of those charged with governance;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed the non-compliance is from the events and transactions reflected in the financial statements, the less likely the audit is to become aware of it or to recognise the non compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

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



MHA Moore and Smalley

26/01/2024

**Chartered Accountants
Statutory Auditor**

Richard House
9 Winckley Square
Preston
PR1 3HP

MHA Moore and Smalley is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>						
Donations and legacies	3	2,068,423	-	-	2,068,423	1,718,849
Charitable activities	4	-	178,631	-	178,631	273,027
Other trading activities	5	-	-	-	-	6,707
Investments	6	152	-	-	152	-
Other income	7	-	-	-	-	1,010
Total income and endowments		2,068,575	178,631	-	2,247,206	1,999,593
<u>Expenditure on:</u>						
Charitable activities	8	1,697,939	-	-	1,697,939	1,367,470
Other	13	11,541	-	-	11,541	4,179
Total resources expended		1,709,480	-	-	1,709,480	1,371,649
Net income / (expenditure)		359,095	178,631	-	537,726	627,944
Transfers between funds		178,631	(178,631)	-	-	-
Net movement in funds		537,726	-	-	537,726	627,944
Fund balances at 1 April 2022		1,901,629	-	1,300,000	3,201,629	2,573,685
Fund balances at 31 March 2023		2,439,355	-	1,300,000	3,739,355	3,201,629

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

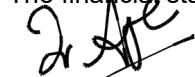
CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		2,609,857		2,512,063
Current assets					
Debtors	15	19,045		190,963	
Cash at bank and in hand		1,519,500		1,006,858	
		1,538,545		1,197,821	
Creditors: amounts falling due within one year	17	(206,456)		(285,648)	
Net current assets			1,332,089		912,173
Total assets less current liabilities			3,941,946		3,424,236
Creditors: amounts falling due after more than one year	18		(202,591)		(222,607)
Net assets			3,739,355		3,201,629
Funds of the Charity					
Endowment fund			1,300,000		1,300,000
Income funds					
Unrestricted funds			2,439,355		1,901,629
			3,739,355		3,201,629

The financial statements were approved by the Trustees on 24/01/2024



Reverend A C James
Trustee

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		589,511		724,491
Investing activities					
Purchase of tangible fixed assets		(129,414)		(672,437)	
Investment income received		152		-	
Net cash used in investing activities			(129,262)		(672,437)
Financing activities					
Proceeds from borrowings		114,542		42,951	
Repayment of borrowings		(57,358)		(5,093)	
Proceeds of new bank loans		-		210,000	
Repayment of bank loans		(4,791)		(2,300)	
Net cash generated from financing activities			52,393		245,558
Net increase in cash and cash equivalents			512,642		297,612
Cash and cash equivalents at beginning of year			1,006,858		709,246
Cash and cash equivalents at end of year			1,519,500		1,006,858

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation registered in England and Wales. The registered office is St Alphonsa Cathedral, St Ignatius Presbytery, St Ignatius Square, Preston, PR1 1TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for at a period of at least twelve months from the date of signing the accounts and the accounts should therefore continue to be prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are recognised when the charity is entitled to the income.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Property improvements	2% p.a. straight line
Fixtures and fittings	20% p.a. straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Valuation of land and buildings

The valuation of land and buildings is based on the estimated market value at the time of transfer. It is not considered appropriate to depreciate the land and buildings donated to the Charity given the age and use of the buildings. Property improvements are depreciated based on a estimate of their useful economic life.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Total
	2023 £	2022 £
Donations and gifts	2,062,423	1,718,849
Legacies receivable	6,000	-
	<u>2,068,423</u>	<u>1,718,849</u>

4 Charitable activities

	Grant income 2023 £	Grant income 2022 £
Grant income	<u>178,631</u>	<u>273,027</u>
Historic England	152,881	223,496
Other grant	25,750	49,531
	<u>178,631</u>	<u>273,027</u>

5 Other trading activities

	Total Unrestricted funds	
	2023 £	2022 £
Fundraising events	<u>-</u>	<u>6,707</u>

6 Investments

	Unrestricted funds	Total
	2023 £	2022 £
Interest receivable	<u>152</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Other income

	Total	Unrestricted funds
	2023	2022
	£	£
Rental income	-	1,010

8 Charitable activities

	2023	2022
	£	£
Staff costs	34,486	30,625
Depreciation and impairment	31,619	38,305
Bible convention and seminary	36,191	32,501
Special events	192,908	145,820
Motor and travel costs	83,405	42,096
Premises costs	256,531	237,498
General administrative costs	154,468	46,346
Clergy allowance	402,143	381,140
Clergy expenditure	100,671	49,237
Rent and rates	317,429	230,021
Pious expenditure	3,989	57,028
Liturgy/ Catechism costs	69,533	62,043
Professional services	6,388	9,230
	1,689,761	1,361,890
Share of governance costs (see note 9)	8,178	5,580
	1,697,939	1,367,470

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	2023 £	Support costs £	Governance costs £	2022 £
Audit fees	-	6,628	6,628	-	4,250	4,250
Accountancy	-	1,550	1,550	-	1,330	1,330
	-	8,178	8,178	-	5,580	5,580
Analysed between Charitable activities	-	8,178	8,178	-	5,580	5,580

10 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2023 £	2022 £
Audit of the charity's annual accounts	6,628	4,250
Non-audit services		
All other non-audit services	1,550	2,520

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed for travel expenses during the year.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Employees

Number of employees

The average monthly number of employees during the year was:

2023 Number	2022 Number
2	2

Employment costs

	2023 £	2022 £
Wages and salaries	31,246	27,984
Social security costs	2,614	2,105
Other pension costs	626	536
	34,486	30,625

There were no employees whose annual remuneration was £60,000 or more.

13 Other

	Unrestricted funds	Total
	2023	2022 £
Loan interest	11,541	4,179
	11,541	4,179

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022	1,600,000	960,450	32,502	2,592,952
Additions	-	98,883	30,531	129,414
At 31 March 2023	1,600,000	1,059,333	63,033	2,722,366
Depreciation and impairment				
At 1 April 2022	-	65,002	15,889	80,891
Depreciation charged in the year	-	20,744	10,874	31,618
At 31 March 2023	-	85,746	26,763	112,509
Carrying amount				
At 31 March 2023	1,600,000	973,587	36,270	2,609,857
At 31 March 2022	1,600,000	895,450	16,613	2,512,063

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	10,185	154,021
Prepayments and accrued income	8,860	36,942
	19,045	190,963

16 Loans and overdrafts

	2023 £	2022 £
Bank loans	202,909	207,700
Other loans	120,042	62,858
	322,951	270,558
Payable within one year	120,360	47,951
Payable after one year	202,591	222,607

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	16	5,318	5,093
Other borrowings		115,042	42,858
Other creditors		36,839	5,249
Accruals and deferred income		49,257	232,448
		<u>206,456</u>	<u>285,648</u>

18 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	16	197,591	202,607
Other borrowings		5,000	20,000
		<u>202,591</u>	<u>222,607</u>

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Transfers £	Balance at 31 March 2023 £
Other	23,871	(23,871)	-	-	-	-
Historical England	223,406	(223,406)	-	152,881	(152,881)	-
Jesuit grant re seminary	25,750	(25,750)	-	25,750	(25,750)	-
	<u>273,027</u>	<u>(273,027)</u>	<u>-</u>	<u>178,631</u>	<u>(178,631)</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Tangible assets	1,309,857	-	1,300,000	2,609,857	1,212,063	-	1,300,000	2,512,063
Current assets/(liabilities)	1,332,089	-	-	1,332,089	912,173	-	-	912,173
Long term liabilities	(202,591)	-	-	(202,591)	(222,607)	-	-	(222,607)
	2,439,355	-	1,300,000	3,739,355	1,901,629	-	1,300,000	3,201,629

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	30,569	5,250
Between two and five years	101,700	-
In over five years	6,250	-
	<u>138,519</u>	<u>5,250</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

All Trustees, other than Mr X Abraham and Mrs A Jackson are practising clergies of the Diocese and receive an allowance for their pastoral services. The Trustees do not receive remuneration for their work as Trustees.

23 Cash generated from operations

	2023 £	2022 £
Surplus for the year	537,726	627,944
Adjustments for:		
Investment income recognised in statement of financial activities	(152)	-
Depreciation and impairment of tangible fixed assets	31,619	38,305
Movements in working capital:		
Decrease/(increase) in debtors	171,919	(81,571)
(Decrease)/increase in creditors	(151,601)	139,813
Cash generated from operations	<u>589,511</u>	<u>724,491</u>

24 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	Acquisitions and disposals £	At 31 March 2023 £
Cash at bank and in hand	1,006,858	512,642	-	1,519,500
Loans falling due within one year	(47,951)	42,133	(114,542)	(120,360)
Loans falling due after more than one year	(222,607)	20,016	-	(202,591)
	<u>736,300</u>	<u>574,791</u>	<u>(114,542)</u>	<u>1,196,549</u>

Accounts

Charity Registration No. 1173537

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Bishop B Mathew Reverend S Kuriakose Mr X Abraham Reverend A C James Reverend M Pinakkattu	(Appointed 7 April 2021)
Charity number	1173537	
Principal address	St Alphonsa Cathedral St Ignatius Presbytery St Ignatius Square Preston PR1 1TT	
Website	www.eparchyofgreatbritain.org	
Auditor	MHA Moore and Smalley Richard House 9 Winckley Square Preston PR1 3HP	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (October 2019).

The name of the Charitable Incorporated Organisation (CIO) is Catholic Syro-Malabar Eparchy of Great Britain. For its day to day activities, the CIO is widely known as Syro – Malabar Eparchy. Its Charity Registration No. is 1173537.

Objectives and activities

The constitution of the CIO specifies that the money and property received by the Trustees for the general purposes of the Trust shall be held to apply, both the capital and the income of the Trust Fund, to its objectives. The basis for setting out this constitution is the advancement of Catholic Faith, Christian moral and social principles (beliefs) for the benefit of the public in accordance with the statement of beliefs of the Syro-Malabar Catholic Church in particular and that of the Universal Catholic Church in general.

The detailed objectives and scope of the CIO set out in its constitution can be summarised as follows:

- The organisation of the celebration of sacraments and other religious services, prayer meetings, missions and similar events;
- The provision of accommodation and other support for clergy (including in retirement) and other individuals engaged in the advancement of the Objects;
- The advancement of education in accordance with the teaching of the Catholic Church and the training of individuals and groups and the production and distribution of literature and the broadcasting of information using modern media to enlighten others about the Catholic Faith;
- The relief of poverty and suffering and other such charitable purposes for the benefit of the public as are consistent with the doctrines of the Catholic Church;
- The acquisition, provision, and maintenance of land and buildings to be used primarily for the above purposes, and also to be available for hire or use by other community groups;
- Any other related activities which support the promotion of Christian beliefs in the UK or overseas;
- Any other activities which are requisite for the achievement of the objects of the Syro-Malabar Eparchy of Great Britain.

Since the functioning of the charity is getting wider and visible, the above objectives are set to be achieved in a step-by-step manner. The parishes, Missions and Proposed Missions along with Catholic Organisations of the faithful are contributing significantly to the achievement of the objectives. A documented plan is in place to reach out to the needy and vulnerable in the society.

In all of the activities undertaken by the Syro-Malabar Eparchy, the trustees continue to be very grateful for the help provided by so many people, both Clergy and volunteers. The trustees also take the opportunity to thank the members of the many Religious Orders who assist in Parishes, Missions and Proposed Missions. Without the help of so many people, the Eparchy would not be able to carry out all the important work that it currently does.

Public Benefit

The guiding principle of the Charity is, as Jesus said, "you shall love your neighbour as yourself".

Our Parishes, Missions and Proposed Missions reach out beyond the Syro-Malabar faithful. Our priests offering chaplaincy services to hospitals, prisons and schools. Our nuns are rendering opportunities for spiritual sharing and guidance and provide support for family empowerment programmes. Our volunteers who are predominantly from the healthcare sector, nurses and doctors, render their services to assist the disabled, in visiting the sick at home and hospital. Special collections are taken to support the needy and vulnerable locally, nationally, and internationally. The charity forms part of the wider Catholic Church throughout the world and as such participates in the charitable activities of the Universal Church. The trustees believe that they have complied with the duty in Section 17 of the 2011 Charities Act to give due regard to the various guidance notes published by the Commission with regards to Public Benefit.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

To achieve the objectives of the Charity in a time bound manner, the Trustees prepared a five-year plan in November 2017 after consulting with the Custodians (the community leaders), Curia members, Pastoral Consultors, Clergy, Religious and lay faithful representing parishes, Missions and Proposed Missions. This plan identified 5 key focus areas for each year beginning from 1st Sunday of Advent 2017.

1. The first year was declared as Year of Children, during which the priority was given to the moral and faith formation of the children;
2. The second year was the Year of Youth, focusing on the reconnection and renewal of a new generation of young people in the life of the Church;
3. The third year was The Year of Couples, where the focal point was on family support. Through different events and activities, the year of couples empowered the couples to face challenges and difficulties of family life;
4. The fourth year focused on Families for renewal and strengthening through establishment of smaller groups of families called as Family Units (*Kudumbakootayma*), with the purpose of growing together in faith and fellowship. They are helpful channels for evangelisation and faith formation. Seminars and workshops were arranged in numerous Missions and Proposed Missions and parishes under the leadership of priests in-charge and the voluntary workers so that family units shall become the active link that connects each family to the Parish, and thus to the Holy Church, thereby enabling its members to foster the love and sharing and unity of the Early Christians. Through this the trustees aim towards the sanctification of families, training of children and ecclesial experience of life and instilling the deep-rooted catholic faith and sacramental life among the parishioners. Moreover, these family units will work for developing the spiritual, social, cultural, and physical abilities and skills of the parishioners and upholding harmony and goodwill among them;
5. The fifth year, which is to be concluded in November 2022, is focussing on the Parish Communities, to understand the difficulties faced by local communities in their parish formation and to support them in achieving this goal. During the year, more parish/missions were formed and all the church activities and events were resumed with zeal and enthusiasm. By availing the service of 58 Syro-Malabar priests in the Eparchy, the trustees made it possible to have regular Sunday Holy Mass, Catechism classes for children, family units' meetings and other active apostolates related to the Eparchial Commissions.

The Eparchial Curia under the leadership of the Bishop, supports, co-ordinates and regulates all activities of the Charity in accordance with its objectives. It supports the activities of the clergy and faithful in the parishes as well as providing financial support for various activities relating to pastoral care and help such as youth formation and activities, religious education, formation of catechists, marriage guidance, family empowerment etc. It maintains the Bishop's House and Office, Eparchial Finance Office, Eparchial Tribunal and Minor Seminary.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Priests' Formation and Training

(a) Immaculate Conception Seminary

Trustees have identified that shortage of clergies in the Syro-Malabar rite is one of the ongoing major risks. The Immaculate Conception Seminary inaugurated in November 2017 was a first major step towards addressing this risk. Rev Fr Vargheese Thomas was appointed as the Rector and overall in-charge of the seminary in September 2018. The commission for Vocation Promotion of the Eparchy, organised a three day Vocation discernment guidance programme "CALL", every year to promote the call to priesthood.

(b) Clergy Retreats & Formation Programs

Annual Retreat for serving priests & religious was conducted from the 21st to the 24th of February 2022. Eminent theologians and preachers from the UK and abroad covered various topics relevant to the spiritual well-being and societal life of the clergy/religious of the Eparchy. Additionally, an ongoing training program for the priests is held on a monthly basis.

Evangelisation Programmes

Evangelisation is an ongoing process. The Evangelisation commission was established to streamline the evangelisation efforts of the Eparchy. The motto of our bishop B Mathew, - "to do the work of an evangelist", calls every faithful to become a missionary and is the key driver for the works of the Evangelisation commission. In order to radiate deep faith and promote joyful desire to share the Gospel with others both within and outside their respective parishes/ missions, the Evangelisation Commission promotes and sponsors retreats, Bible conventions, prayer meetings and spiritual guidance throughout the year. These initiatives are targeted towards people for deepening of their faith, as well towards individuals who have been away from their faith, for whatever reasons. To spread the message of the Holy Gospel and promulgate its deeper knowledge to the faithful and enable them to live more in faith, hope and charity, Bible conventions, retreats during Lenten and Advent seasons, annual retreats at parish/mission levels, virtual preparatory retreats for important feast days etc, were conducted in all regions during the last year. Entrance to these programmes were free of charge and was open to all, including other faith/religion believers and non-believers.

Purchase of Church property by St Mary's and St Wilfrid's Church Leeds

Recognising the pastoral needs of the growing Syro-Malabar community in Leeds, the Syro-Malabar Eparchy purchased a church in October 2021, after scrutinising various options. This Centre would become a hub for the Syro-Malabar Community in the area, especially for the youth and women to co-ordinate their activities and thus cater to the local community, as a whole.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Youth Activities

Catechesis

For the Catholic Church, Catechesis is the strong foundation for faith formation and for a value-oriented life style based on the Gospel principles. Having that in mind, Trustees have always encouraged to start structured catechesis in every Parish, Mission and Proposed Mission. To co-ordinate all the tasks, the Trustees have established a Catechesis Commission. The scope of this Commission is to formulate and articulate the curriculum and other pedagogical activities including arranging resources like textbooks, teaching aids, online tools, webinars etc., identifying and recruiting resource personnel amongst Clergy, Religious, Laity and their training. The Charity has successfully implemented this vision and now almost 95% of the communities under the Charity's jurisdiction have their own catechesis program. This model was often praised by other Dioceses in the UK and faithful from their communities also showed their interest to join the same.

The Catechesis Department worked tirelessly to provide Catechetical formation to youngsters throughout the year through Catechism classes, for more than 10,000 children and with the assistance of 2,000 catechists, who provide their service on a voluntary basis. The Department has provided basic catechesis training to all the catechists, and has completed advanced Catechetical training to c.12- Catechists. To reinforce the Word of God amongst young children and adults, the department organised Online Quiz programmes such as "Suvara" for children and adults.

BIBLE KALOTSAVAM

The Commission for Bible Apostolate organised Bible Kalotsavams (Bible Art Festivals) at Regional and Eparchy levels to proclaim and celebrate the Word of God through various art forms. As we are all created in the image of the creator, the Bible Kalotsavam was a living example that evidenced that we are all called upon to be creative. More than 10000 members across the Eparchy have actively participated in the Regional and Eparchy level Kalotsavams. The Bible Kalotsavam is the celebration of faith and helps to foster the spirit of Christian charity, sharing, enthusiasm, and a sense of belongingness among the people.

SMYM

To create a younger generation who embrace the teachings of Jesus Christ as the foundation for building their life strategies and to preserve and pass on our treasured heritage whilst adapting to the call of the contemporary world. The Trustees initiated to arrange a platform for the youth beneficiaries of the Eparchy, which resulted in the formation of SMYM (Syro - Malabar Youth Movement). All programs for the youth are coordinated under SMYM. Thrust was given to reach out to the Syro - Malabar youth Eparchy wide and nurture them on religious, moral and social values, to enable them to be an asset to the wider society and to become model citizens in the future, with a clear outlook for the upliftment of vulnerable and marginalised in the society. This was organised locally as the youth wing at Parish/Mission level. It is a platform for teenagers and young adults above 16 years to gather together and have their own time under the guidance of the priest in charge and animators in-charge, appointed by the priest. They have their own committee to co-ordinate their discussions and conduct different skills enhancement programs. They are very active in the catechetical formation at parish/mission level. Many units conducted one day excursions and pilgrimages with the help of parent groups and other elders. In general, the youth are encouraged to nurture their social values and community living, in the very footing of Catholic teachings.

Centralised training programs were arranged to train the resource persons to conduct the seminars and workshops. As a result, the target group with the help of their parents are made aware of the difficulties and issues of the vulnerable and marginalised around them and by having a strong Christian faith in the background, the need for extending a helping hand to the upliftment of the same. To achieve this objective, the Trustees instigated Parish Level and Eparchy Level youth gatherings every month.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

(a) Marriage Preparation Programs

The Trustees believe that in order to achieve the charity's objectives, promoting family values in the contemporary society is very essential. With that in mind, marriage preparation course was established, Eparchy wide, as an ongoing programme. Young adults, who are willing to have a married life and to form a family are given a deeper insight to core values in the society, especially from a Catholic point of view. Simultaneously, they are introduced to the challenges prevailing in the society, especially in the socio-economic situations of the wider society they live. Trustees planned to conduct five programmes during a calendar year, going forwards. Since its inception, around 17 courses were conducted benefitting around 650 young adults.

(d) Migrants Support

To offer helping hand and guidance to new people arriving in the UK, especially the Syro-Malabar faithful in Great Britain, the trustees created a helpdesk directed by the Eparchial Commission for Migrants, thereby allowing them to have a welcoming atmosphere as they arrive. To achieve this aim, the trustees have set up parish/mission level teams for supporting the new migrants. The migrants commission organised online migrant University students' gatherings to connect, equip and empower Catholic university students across the Eparchy so that they will become missionary disciples, leaving higher education with a deeper awareness of God's call on their life and going on to be leaders in the Church.

Women's Forum

The Trustees recognising the principle that 'Mother is the first teacher of every human being', formulated a comprehensive plan which enhances the role of women in the society, especially in the Syro-Malabar community. Women's forum units were established at parish/mission level and they are given a very important role in the administration and all other activities. Various seminars and retreats were arranged at Parish/mission level and Eparchy level for the enhancement of their skills in various fields, like parenting, employment level, and administrative level and to bring together women around common interests so they can help each other grow spiritually. In the field of faith formation, their contribution is invaluable. Often, women's forum acts as a platform for the women in their units to come together to share the conflicts they are facing due to different roles they have to play in their life, so that we can support each other spiritually and practically when someone has a need. Women's Forum at various regions organises days out, pilgrimages, and community gatherings to improve their mutual bonding, which will be beneficial for the oneness in the communities and thereby the Eparchy. They are the backbone of many of Eparchy's charitable programs. Trustees are very grateful to the Women's forum for their contribution to achieve the objectives of the charity.

Apart from its own activities, the Charity also co-operates/supports other charities in the UK and other Dioceses in the UK & overseas, in the field of evangelisation and youth programs.

Pilgrimages

To nurture the faithful in the faith, the Curia had conducted pilgrimages to various shrines in the UK. Like pre-covid years, Eparchial level annual pilgrimages were arranged in Ayelsford (May 2021) and Walsingham (July 2021). These pilgrimages facilitated the faithful *to experience fellowship in worshiping and togetherness in sharing their God Experience.*

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

FUNDRAISING

Syro-Malabar Eparchy of Great Britain (the charity) is committed to safeguarding and promoting the welfare of the charity and its beneficiaries. The aim of the fundraising policy is to promote a culture of honesty, openness and respect among the donors, beneficiaries and the general public. The Charity does not use external fundraisers, unless otherwise decided by the trustees, allowing for all the faithful to donate, secure in the knowledge that their contributions will be used to enable the Parishes/Mission/Proposed Missions to continue playing a major role in their communities, encompassing buildings, worship, prayer, catechesis and pastoral care.

The Syro-Malabar Eparchy conduct fundraising activities at Parish/Mission level, regional Level and Eparchial Level. Any fundraising activity is adhered to the objectives set out in the constitution of the charity, the fund raising policy and the regulating legislations of Great Britain. The Eparchy and parishes undertook various initiatives to support people who suffer from poverty, illness, war and natural disasters.

Consideration of Vulnerable Persons

All fundraisers must take all reasonable steps with respect and due diligence, while seeking donation from persons in vulnerable circumstances. In addition to the above, the following principles have been established:-

- All reasonable steps and extra care need to be taken to support a vulnerable person to make informed decision
- A fundraiser must not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time.
- If a fundraiser knows or has a reason to believe that a person is in a vulnerable circumstance and that person lacks a capacity to make an informed decision, no donation must be taken from such person. If a donor who is in such circumstance make a donation, that donation must be returned.
- All fundraisers must take all reasonable steps to avoid asking regular donations from anyone aged under 18.

Complaints Procedure

All complaints and concerns in connection to the fundraising are dealt with the Complaints Handling Policy of the Syro – Malabar Eparchy.

Financial review

Total income for the period was £1,999,593 (2021: £1,142,292).

Expenditure for the period £1,371,649 (2021 £789,958).

The net movement in funds is £627,944 (2021 surplus £352,334).

As at 31 March 2022, the charity had total funds of £3,201,629. Of these £1,300,000 were endowment funds and £nil were restricted.

Free reserves at the end of the period were £689,566.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Principal Risks and Uncertainties

The Trustees have a formal risk management process to assess risks and implement risk management strategies. This involves the identification of the types of risk faced by the charity, assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Risks have been categorised under five broad headings: Governance, Operational, Financial, External and Compliance. These were then assessed as to the likelihood of their occurring and the severity of the effects of the risk leading to a potential overall impact calculation in order to give a scale of relative importance/urgency to each one.

The implementation of legislation in the areas of Data Protection and Safeguarding are identified as potential risks. To mitigate these risks, Trustees have included expert professional volunteers in the Data protection commission and Safeguarding commission. Trustees have facilitated training programmes across the Eparchy to appoint representatives in Parishes, Missions and Proposed Missions. All the activities are monitored for legal compliance through these representatives and remedial measures have been taken accordingly.

The current highest overall adverse impact risks identified are;

- slow progress in the establishment of parishes and missions;
- smaller number of available clergy who are expected to undertake more pastoral and administrative responsibilities.

These were identified in the previous years' report, but continuing still, though significant progress has been made.

The Trustees have taken steps to mitigate these risks, by recruiting more priests from overseas, amalgamating Missions and Proposed Missions where possible, and in encouraging collaboration where it is in the best interest of the community the parish/mission serves. It plans to upscale the scope of its internal audit procedures to further mitigate risks.

Plans for the Future

The Charity is thriving to meet the objectives outlined above, in addition to ensuring that the charity continues to meet its statutory obligations. Work is continuing on the formulation of a comprehensive Eparchial Pastoral Plan to ensure that resources are focused on the main themes which have been identified under the Five Year plan. The target groups have been identified and plans & procedures have been drawn for the overall progress in the areas of Evangelisation, Formation, Worship and Sacramental Life, Charity and Social Outreach. These plans have been presented to Clergy and lay leaders, to develop discussions with religious and lay faithful in Parishes, Missions and Proposed Missions, and to involve as many people as possible in the process of identifying and delivering the Charity's objectives in future years. In the previous years, Trustees had identified the need for a centralised physical infrastructure - a pastoral centre, for the efficient administration of the CIO. Trustees are still in search of a suitable property for the same.

As part of the strategy to increase funding streams for the Charity, for capital and charitable purposes, further work is planned to increase the use of online giving, and to continue to identify projects for government initiated grant funding. The Trustees believe that the right approach is undertaken by balancing the needs to support the vulnerable, against growth targets.

The Charity continues to review the impact of Covid19 and the associated restrictions on parish life and the extent to which new technology can assist in maintaining and furthering the Charity's mission in a Post Covid 19 environment.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

RESERVES POLICY

The free reserves held by the Charity are those funds that are freely available to be spent in pursuing the Charity's purpose. Restricted Funds, Designated Funds, Permanent Endowment Funds and Tangible Fixed Assets are not included in free reserves.

Total funds as at 31 March 2022 were £3,201,629. Of this total, £1,300,000 related to the endowment fund, £Nil to designated funds and £1,212,063 to fixed assets. The remaining free reserves were £689,566.

The Trustees carefully monitor the level of free reserves of the Charity as part of their long term financial planning which includes it's primary objective of ongoing Evangelisation programs for the spiritual, mental and social wellbeing of the faithful and the general public. The Trustees consider that the holding of reserves is necessary to provide a buffer against short term fluctuations in income and expenditure and to provide sufficient resources to implement long term projects which are by their nature uncertain in their financial effect. The Finance Office, on behalf of the Trustees, review cash position on a day to day basis to ensure liquid funds are available for routine expenditure.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Organisational structure

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation (CIO) constituted by Declaration of a Foundation CIO dated 25 May 2017. The certificate issued by the Charity Commission dated 22 June 2017, the Catholic Syro-Malabar Eparchy is registered as a body corporate known as Catholic Syro-Malabar Eparchy of Great Britain. All property and assets are vested in the name of the body corporate.

The primary ways of conveyance of the charity's objectives are the parishes, missions and proposed missions within the Eparchy. The Eparchy works collaboratively with other Dioceses in England and Wales and other Eparchies of Syro-Malabar church world-wide. The Eparchial Curia and Bishop's office supports to carry out the objectives by co-ordination of Eparchy-wide programmes and ensures a consistent approach to the administration of the Eparchy in order to effectively support the parishes, missions and proposed missions, especially in property management and governance.

The Eparchy geographically covers whole of England, Wales and Scotland. For the ease of administration, this is further divided in to 8 regions, namely:

1. Bristol-Cardiff,
2. Cambridge,
3. Coventry,
4. Glasgow,
5. London,
6. Manchester,
7. Preston, and
8. Southampton.

Parishes, Missions and Proposed Missions

Each region comprises of Parishes, Missions and Proposed Missions which are headed by Priests and supported by elected lay representatives. The basis for setting out this structure is the advancement of Catholic Faith and Christian beliefs for the benefit of the public in accordance with the statement of beliefs of the Syro - Malabar Catholic Church in particular and that of the Universal Catholic Church in general. Parishes are centers where the Eparchy owns a building and celebration of Holy Mass and administering of sacraments are arranged on a regular basis. Missions and proposed missions are aiming towards this structured organisation, where missions are more structured with wider participation than proposed ones, but unlike parishes, both of them do not own a building. There are approximately 50,000 people who identify as of Syro-Malabar faithful within the Eparchy. There are 4 parishes, 45 missions and 32 proposed missions which co-operate as 8 regions. This structure facilitates local collaboration and provides a collegiate environment. There are 58 priests actively rendering their service to the eparchy. The priest fulfils the central role in the parish by administering sacraments, leading worship and in wider - supporting the faithful and the community at large.. 22 commissions were established to facilitate various training, formation and empowerment programmes.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Bishop B Mathew

Reverend S Kuriakose

Mr X Abraham

Reverend A C James

Reverend M Pinakkattu

(Appointed 7 April 2021)

The affairs of the charity are governed by the trustees of the CIO. The trustees who served during the year are listed on page 2. Reverend M Pinakkattu was appointed as a Trustee on 7th April 2021. Bishop B Mathew and Reverend S Kuriakose were reappointed on 7th April 2021 after serving 4 years as foundation trustees. Mr X Abraham and Reverend A C James were to be reappointed from 18th November 2022 and 23rd December 2022 respectively after serving their initial term of 3 years. This was unanimously agreed by all Trustees during the meetings held on 7th April 2021, 8th November 2022 and 23rd November 2022.

The trustees, except Mr X Abraham, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees are voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr X Abraham is also rendering his services voluntarily as a Trustee, and does not receive any financial benefit of any kind.

The trustees hold meetings on a regular basis to conduct the operations of the charity, to review the matters arising from the various Eparchial Commissions and to drive the core purpose and objectives of the charity, as well as to agree policy and compliance requirements. Other ad hoc meetings are held if required. The Trustees are committed to dealing with all statutory requirements including any concerns raised by the Charity Commission, local authorities etc. New trustees are introduced to their role and responsibilities by the Eparchial Finance Officer at which time relevant Charity Commission literature is issued together with copies of the constitution of the CIO and the latest financial information available. As and when required, trustees attend formal and informal training sessions.

The trustees regulate their functioning in accordance with the Charity Governance Code published by the Charity Commission in July 2017 as updated.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Eparchial Commissions

There are a number of commissions established focusing on various areas, as outlined below:

1. The Finance Council meets on a regular basis to consider and take major decisions on financial matters. It deals with a multitude of financial and administrative aspects of the work of the Eparchy.
2. The Bible Apostolate regularly meets to consider and take major decisions on matters relating to promotion of Biblical studies.
3. The Catechesis Commission usually meets twice a year to consider and take major decisions on faith formation.
4. The Evangelisation Commission usually meets once a month to consider and take major decisions on the evangelisation programmes of the Eparchy.
5. Women's Forum meets twice in a month to discuss about organizing events and activities for the integral growth of the women and family.
6. Family Apostolate usually meets once in a month to reflect on matters concerning family empowerment.
7. Vocation promotion commission promote the youth for identifying and encouraging Vocations to priesthood and religious life.
8. The Data Protection (information Governance) Commission oversees the handling of personal data on the basis of the law of the land and the Data Protection policy of the Eparchy.
9. The Safeguarding Commission is constituted as per the law of the land requires and under the guidance of CSAS.
10. The Media Commission promotes the activities and teachings of the Church using all forms of media, including the diocesan website, social and print media.
11. The Property Commission works with the Eparchial Curia and individual parishes, missions and proposed missions, to deal with all property related issues including acquiring new property for the use of communal worshipping etc.

Apart from the above, the Trustees have established a few other commissions catering into certain niche categories in the eparchy, namely : Altar servers, Christian Unity, Faith & Justice, Church Choir, Doctors' Forum, Family Units, Liturgy, Mission League, Migrants, Savio Friends, Health & Safety, Spiritual Guidance, Youth Apostolate and IT Forum.

The pastoral oversight of the charity is conducted by the Bishop in regular consultation with the Bishop's Council (Eparchial Curia). This body assists the Bishop in all decisions affecting the life of the Eparchy. The Bishop also undertakes parish/mission/proposed mission visitations and presides over Eparchial events such as the annual Eparchy Day etc.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Chief Vicar General (Protosyncellus) is responsible for matters relating to the clergy in the Eparchy. Appointments to parishes, missions, proposed missions and other diocesan offices are made by the Bishop in consultation with the Bishop's Council.

The day to day legal and financial affairs of the charity are administered from the principal office, (known within the Eparchy as the "Curial Office") by the Eparchial Chancellor and Finance Officer. They are assisted by paid staff and volunteers in the Finance, Property, Human Resources, Communications, Fundraising, Legal and Planning functions.

Eparchial Finance Office is based at the Registered Office. The Eparchial Finance Office is functioning in concurrence with the Finance Council for the execution of the policies laid down by the Finance Council. The Finance Office co-ordinates the central finances and budgets of the Eparchy and supervise & collate accounting procedures of all parishes/missions/proposed missions and deals with all aspects of Gift Aided donations and salaries & allowances.

The Eparchial Tribunal deals with marriage annulment petitions and the office of the Chancellor deals with other Canonical matters.

There is also the Council of Priests called the College of Eparchial Consultors, which meets twice per year with the Bishop to discuss and give advice on a wide range of issues.

At Parish, Mission and Proposed Mission level, the priest in charge is responsible for all aspects of running his unit. Each unit is required to have a committee which meets regularly to support and advise the priest particularly in the areas of pastoral and finance matters. A comprehensive "Financial and Administration Guidelines" are issued by the Eparchy. These guidelines are updated regularly and are the basis for internal audit. Pastoral Letters, circulars and letters are issued by the Bishop regularly through which policies are communicated to priests covering both liturgical/pastoral and, when required, financial and administrative matters. Further support is also available from the regional directors and the Eparchial Curia.

Data Protection

The Catholic Syro-Malabar Eparchy of Great Britain (CSMEGB), through its Trustees, takes the role of a Data Controller and consequently process all Personal Data (including Special Categories of Personal Data and Personal Sensitive Data) about Data Subjects in compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA 2018) and any other relevant data protection legislation, domestic or otherwise. It maintains a roll-on registration with the Information Commissioner's Office in the UK as a data controller and has an appointed Data Protection Officer in line with UK GDPR requirements. To demonstrate Syro-Malabar eparchy's on-going compliance, it also maintains a suite of Data Protection/IT Security policies for staff/volunteers to follow.

Safeguarding

The Eparchy follow the policies and procedures of the Catholic Church of England and Wales. It is functioning as part of the Catholic Safeguarding Standard agency (CSSA). The policies and procedures are found in the www.catholicsafeguarding.org.uk which includes policy statement, structure and roles, key principles and values, legislative frame work, responding to allegation and concerns, information sharing and data protection, safer recruitment process and safer working practices and creating safer environment. The Eparchy organised several programmes and meetings for the wellbeing of the members of the Eparchy and the trustees as well as to keep key stakeholders informed. It also formulated a Sub-committee in accordance with the regulation of the Standard Agency. The sub-committee meeting was held several times during the year to evaluate the functioning and progress.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Key management personnel and remuneration

The trustees consider that the Trustees of the CIO, the Vicar Generals, the Chancellor, the Finance Officer, together with the Finance Secretary are the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. None of these are employees of the CIO, except the Finance Secretary. The trustees, except Mr Xavier Abraham, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees are voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr Xavier Abraham is also rendering his services voluntarily as a Trustee, and does not receive any financial benefit of any kind.

Details of trustees' & key management personnel's remuneration; and related party transactions are disclosed in Notes 10 and 11 (respectively) to the accounts. Trustees are required to disclose all relevant interests and register them with the Finance Officer and in accordance with the CIO's policy, withdraw from decisions where a conflict of interest arises.

Going Concern

The CIO's activities, together with the factors likely to affect its future development principal risks and uncertainties facing the CIO and its availability of unencumbered cash reserves are set out within the Trustees' Report, in the following pages. Its financial position in terms of the year's results, its assets and liabilities and movement in cash are set out in the primary financial statements. Though these are the initial years of operation of the CIO, the current cash flow through donations of the faithful and benefactors is a strong basis for its future progress. The Trustees believe that, there are no material uncertainties about the CIO's ability to continue as a going concern and that it is well placed to manage the potential risks. The Trustees therefore have a reasonable expectation that the CIO has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



.....
Reverend S Kuriakose

Trustee 16/01/2023

Dated:

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees' Report and the 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Opinion

We have audited the financial statements of Catholic Syro-Malabar Eparchy of Great Britain (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquiries with management about any known or suspected instances of fraud;
- Review minutes of meetings of those charged with governance;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed the non-compliance is from the events and transactions reflected in the financial statements, the less likely the audit is to become aware of it or to recognise the non compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

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



MHA Moore and Smalley

17/01/2023

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**Chartered Accountants
Statutory Auditor**

Richard House
9 Winckley Square
Preston
PR1 3HP

MHA Moore and Smalley is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
<u>Income and endowments from:</u>						
Donations and legacies	3	1,718,849	-	-	1,718,849	975,763
Charitable activities	4	-	273,027	-	273,027	141,079
Other trading activities	5	6,707	-	-	6,707	25,450
Other income	6	1,010	-	-	1,010	-
Total income and endowments		1,726,566	273,027	-	1,999,593	1,142,292
<u>Expenditure on:</u>						
Charitable activities	7	1,367,470	-	-	1,367,470	789,958
Other	12	4,179	-	-	4,179	-
Total resources expended		1,371,649	-	-	1,371,649	789,958
Net income / (expenditure)		354,917	273,027	-	627,944	352,334
Transfers between funds		273,027	(273,027)	-	-	-
Net movement in funds		627,944	-	-	627,944	352,334
Fund balances at 1 April 2021		1,273,685	-	1,300,000	2,573,685	2,221,351
Fund balances at 31 March 2022		1,901,629	-	1,300,000	3,201,629	2,573,685

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		2,512,063		1,877,930
Current assets					
Debtors	14	190,963		109,393	
Cash at bank and in hand		1,006,858		709,246	
		1,197,821		818,639	
Creditors: amounts falling due within one year	16	(285,648)		(107,884)	
Net current assets			912,173		710,755
Total assets less current liabilities			3,424,236		2,588,685
Creditors: amounts falling due after more than one year	17		(222,607)		(15,000)
Net assets			3,201,629		2,573,685
Funds of the Charity					
Endowment fund			1,300,000		1,300,000
Income funds					
<u>Unrestricted funds</u>					
Designated funds	19	-		83,204	
General unrestricted funds		1,901,629		1,190,481	
			1,901,629		1,273,685
			3,201,629		2,573,685

The financial statements were approved by the Trustees on 16/01/2023



Reverend S Kuriakose
Trustee

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	22		724,491		400,125
Investing activities					
Purchase of tangible fixed assets		(672,437)		(180,567)	
Net cash used in investing activities			(672,437)		(180,567)
Financing activities					
Proceeds from borrowings		42,951		-	
Repayment of borrowings		-		(14,500)	
Proceeds of new bank loans		210,000		-	
Repayment of bank loans		(7,393)		-	
Net cash generated from/(used in) financing activities			245,558		(14,500)
Net increase in cash and cash equivalents			297,612		205,058
Cash and cash equivalents at beginning of year			709,246		504,188
Cash and cash equivalents at end of year			1,006,858		709,246

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation registered in England and Wales. The registered office is St Alphonsa Cathedral, St Ignatius Presbytery, St Ignatius Square, Preston, PR1 1TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for at a period of at least twelve months from the date of signing the accounts and the accounts should therefore continue to be prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are recognised when the charity is entitled to the income.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Property improvements	2% p.a. straight line
Fixtures and fittings	20% p.a. straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Valuation of land and buildings

The valuation of land and buildings is based on the estimated market value at the time of transfer. It is not considered appropriate to depreciate the land and buildings donated to the Charity given the age and use of the buildings. Property improvements are depreciated based on a estimate of their useful economic life.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	1,718,849	-	1,718,849	972,041
Grants received	-	-	-	3,722
	<u>1,718,849</u>	<u>-</u>	<u>1,718,849</u>	<u>975,763</u>
For the year ended 31 March 2021	<u>920,455</u>	<u>55,308</u>		<u>975,763</u>

4 Charitable activities

	Grant income 2022 £	Grant income 2021 £
Grant income	<u>273,027</u>	<u>141,079</u>
Historic England	223,496	116,726
Other grant	<u>49,531</u>	<u>24,353</u>
	<u>273,027</u>	<u>141,079</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising events	<u>6,707</u>	<u>25,450</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Other income

	Unrestricted funds	Total
	2022 £	2021 £
Rental income	1,010	-

7 Charitable activities

	2022 £	2021 £
Staff costs	30,625	20,169
Depreciation and impairment	38,305	25,795
Bible convention and seminary	32,501	9,084
Special events	145,820	16,866
Motor and travel costs	42,096	40,117
Premises costs	237,498	106,935
General administrative costs	46,346	23,502
Clergy allowance	381,140	215,896
Clergy expenditure	49,237	16,873
Rent and rates	230,021	123,207
Bible art festival/ Grand mission	-	18,719
Pious expenditure	57,028	140,533
Liturgy/ Catechism costs	62,043	21,994
Professional services	9,230	6,488
	1,361,890	786,178
Share of governance costs (see note 8)	5,580	3,780
	1,367,470	789,958
Analysis by fund		
Unrestricted funds	1,367,470	734,650
Restricted funds	-	55,308
For the year ended 31 March 2021		
Unrestricted funds	734,650	
Restricted funds	55,308	
	789,958	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Audit fees	-	4,250	4,250	-	3,780	3,780
Accountancy	-	1,330	1,330	-	-	-
	-	5,580	5,580	-	3,780	3,780
Analysed between Charitable activities	-	5,580	5,580	-	3,780	3,780

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2022 £	2021 £
Audit of the charity's annual accounts	4,250	3,780
Non-audit services		
All other non-audit services	1,330	2,520

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed for travel expenses during the year.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	2	1
	<u>2</u>	<u>1</u>
Employment costs	2022 £	2021 £
Wages and salaries	27,984	18,209
Social security costs	2,105	1,547
Other pension costs	536	413
	<u>30,625</u>	<u>20,169</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Other

	Unrestricted funds	Total
	2022	2021 £
Loan interest	4,179	-
	<u>4,179</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2021	1,300,000	601,268	19,248	1,920,516
Additions	300,000	359,183	13,254	672,437
At 31 March 2022	1,600,000	960,451	32,502	2,592,953
Depreciation and impairment				
At 1 April 2021	-	35,892	6,693	42,585
Depreciation charged in the year	-	29,109	9,196	38,305
At 31 March 2022	-	65,001	15,889	80,890
Carrying amount				
At 31 March 2022	1,600,000	895,450	16,613	2,512,063
At 31 March 2021	1,300,000	565,375	12,555	1,877,930

14 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	154,021	48,830
Prepayments and accrued income	36,942	60,563
	190,963	109,393

15 Loans and overdrafts

	2022 £	2021 £
Bank loans	202,607	-
Other loans	67,951	25,000
	270,558	25,000
Payable within one year	47,951	10,000
Payable after one year	222,607	15,000

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Borrowings	47,951	10,000
Other creditors	5,249	5,249
Accruals and deferred income	232,448	92,635
	<u>285,648</u>	<u>107,884</u>

17 Creditors: amounts falling due after more than one year

	Notes	2022 £	2021 £
Bank loans	15	202,607	-
Other borrowings		20,000	15,000
		<u>222,607</u>	<u>15,000</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2021 £	Incoming resources £	Transfers £		
Roof restoration fund	1,711	-	-	(1,711)	-	-	-	-	
Other	-	-	-	-	-	23,871	(23,871)	-	
Funeral fund	-	54,595	(54,595)	-	-	-	-	-	
Treatment fund	-	713	(713)	-	-	-	-	-	
Historical England	-	116,726	-	(116,726)	-	223,406	(223,406)	-	
VAT recovery on restricted project costs	-	24,353	-	(24,353)	-	-	-	-	
Jesuit grant re seminary	-	-	-	-	-	25,750	(25,750)	-	
	1,711	196,387	(55,308)	(142,790)	-	273,027	(273,027)	-	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Evangelisation, bible convention and seminary	99,313	11,695	(27,804)	83,204	1,800	(85,004)	-
	<u>99,313</u>	<u>11,695</u>	<u>(27,804)</u>	<u>83,204</u>	<u>1,800</u>	<u>(85,004)</u>	<u>-</u>
	<u>99,313</u>	<u>11,695</u>	<u>(27,804)</u>	<u>83,204</u>	<u>1,800</u>	<u>(85,004)</u>	<u>-</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented by:

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Tangible assets	1,212,063	-	1,300,000	2,512,063	577,930	-	1,300,000	1,877,930
Current assets/(liabilities)	912,173	-	-	912,173	710,755	-	-	710,755
Long term liabilities	(222,607)	-	-	(222,607)	(15,000)	-	-	(15,000)
	1,901,629	-	1,300,000	3,201,629	1,273,685	-	1,300,000	2,573,685

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

All Trustees, other than Mr X Abraham are practising clergies of the Diocese and receive an allowance for their pastoral services. The Trustees do not receive remuneration for their work as Trustees.

22 Cash generated from operations	2022 £	2021 £
Surplus for the year	627,944	352,334
Adjustments for:		
Depreciation and impairment of tangible fixed assets	38,305	25,795
Movements in working capital:		
(Increase) in debtors	(81,571)	(36,871)
Increase in creditors	139,813	58,867
Cash generated from operations	724,491	400,125

23 Analysis of changes in net funds

	At 1 April 2021 £	Cash flows £	Acquisitions and disposals £	At 31 March 2022 £
Cash at bank and in hand	709,246	297,612	-	1,006,858
Loans falling due within one year	(10,000)	5,000	(42,951)	(47,951)
Loans falling due after more than one year	(15,000)	(207,607)	-	(222,607)
	<u>684,246</u>	<u>95,005</u>	<u>(42,951)</u>	<u>736,300</u>

Accounts

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Bishop B Mathew Reverend S Kuriakose Mr X Abraham Reverend A C James Reverend M Pinakkattu	(Appointed 7 April 2021)
Charity number	1173537	
Principal address	St Alphonsa Cathedral St Ignatius Presbytery St Ignatius Square Preston PR1 1TT	
Website	www.eparchyofgreatbritain.org	
Auditor	MHA Moore and Smalley Richard House 9 Winckley Square Preston PR1 3HP	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

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CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)" (October 2019).

Name of the CIO is Catholic Syro-Malabar Eparchy of Great Britain. For its day to day activities, the CIO is widely known as Syro – Malabar Eparchy. Its Charity Registration No. is 1173537.

Objectives and activities

The constitution of the CIO specifies that the money and property received by the Trustees for the general purposes of the Trust shall be held to apply, both the capital and the income of the Trust Fund, to its objectives. The basis for setting out this constitution is the advancement of Catholic Faith, Christian moral and social principles (beliefs) for the benefit of the public in accordance with the statement of beliefs of the Syro-Malabar Catholic Church in particular and that of the Universal Catholic Church in general.

The detailed objectives and scope of the CIO set out in its constitution can be summarised as follows:

- The organisation of the celebration of sacraments and other religious services;
- Provision of support for clergy and other individuals engaged in the advancement of the objectives of CIO (including in their retirement);
- The advancement of moral and faith education in accordance with the teachings of the Catholic Church;
- The relief of poverty and suffering, protection of human dignity and other such charitable purposes for the benefit of the public, and in accordance with the social doctrines of the Catholic Church;
- Protection of the environment and the acquisition, provision, and maintenance of land and buildings to be used primarily for the above purposes, and also to be available for hire or use by other community groups and public in general;
- Any other related activities which support the promotion of Christian values and beliefs in the UK or overseas;
- Any other activities, which, in the opinion of the Bishop of the Syro-Malabar Eparchy, necessary for the achievement of the objectives of the charity.

Since the functioning of the charity is getting wider and visible, the above objectives are set to be achieved in a step-by-step manner. The parishes, Missions and Proposed Missions along with Catholic Organisations of the faithful are contributing significantly to the achievement of the objectives. Proper plan is in place to reach out to the needy and vulnerable in the society.

In all of the activities undertaken by the Syro-Malabar Eparchy, the trustees continue to be very grateful for the help provided by so many people, both Clergy and volunteers. The trustees also take the opportunity to thank the members of the many Religious Orders who assist in Parishes, Missions and Proposed Missions. Without the help of so many people, the Eparchy could not carry out all the important work that it currently does.

Public Benefit

The guiding principle of the Charity is, as Jesus said, "you shall love your neighbour as yourself". Our parishes and Missions and Proposed Missions reach out beyond the Syro-Malabar faithful. Our priests offering chaplaincy services to hospitals, prisons, schools and universities. Our volunteers from the medical profession, Nurses and Doctors, render their services to assist the disabled, in visiting the sick at home and hospital etc. Different special collections are made to support the needy and vulnerable locally, nationally and internationally. The charity forms part of the wider Catholic Church throughout the world and as such participates in the charitable activities of the Universal Church. The trustees believe that they have complied with the duty in Section 17 of the 2011 Charities Act to give due regard to the various guidance notes published by the Commission with regards to Public Benefit.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

To achieve the objectives of the Charity in a time bound manner, the Trustees prepared a five-year plan in November 2017 after consulting with the Custodians (the community leaders), Curia members, Pastoral Consultors, Clergy, Religious and lay faithful representing parishes, Missions and Proposed Missions. This plan identified 5 key focus areas for each year beginning from 1st Sunday of Advent 2017.

1. The first year was declared as Year of Children, during which the priority was given to the moral and faith formation of the children;
2. The second year was the Year of Youth, focusing on the reconnection and renewal of a new generation of young people in the life of the Church;
3. The third year was The Year of Couples, where the focal point was on family support. Through different events and activities, the year of couples empowered the couples to face challenges and difficulties of family life;
4. The fourth year focused on the Families for renewal and strengthening through establishment of smaller groups of families called as Family Units (*Kudumbakootayma*), with the purpose of growing together in faith and fellowship. They are helpful channels for evangelisation and faith formation. Seminars and workshops were arranged in numerous Missions and Proposed Missions and parishes under the leadership of priests in-charge and the voluntary workers so that family units shall become the active link that connects each family to the Parish, and thus to the Holy Church, and thus foster among the parishioners the love and sharing and unity of the first Christian community. Through this the trustees aim at the sanctification of families, the training of children and the ecclesial experience of life and instilling the deep-rooted catholic faith and sacramental life among the parishioners. Moreover, these family units will work for developing the spiritual, social, cultural, and physical abilities and skills of the parishioners and upholding harmony and goodwill among them;
5. The fifth year, which will conclude in November 2022, focusses on the Parish Communities. The parishes/Missions and Proposed Missions are the base units for the implementation of these five-year plans. A major function of the parishes/missions are the celebration of liturgy. Provision of faith formation goes hand in hand with it. A number of programmes were arranged at this level for the faithful to come closer to the love of Jesus Christ and witness the same to the wider society.

The Eparchial Curia under the leadership of the Bishop, supports, co-ordinates and regulates all activities of the Charity in accordance with its objectives. It supports the activities of the clergy and faithful in the parishes as well as providing financial support for various activities relating to pastoral care and help such as youth formation and activities, religious education, formation of catechists, marriage guidance, family empowerment etc. It maintains the Bishop's House and Office, Eparchial Finance Office, Eparchial Tribunal and Minor Seminary.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Immaculate Conception Seminary

Trustees have identified that shortages of clergy in the Syro-Malabar rite as one of the ongoing major risks. The Immaculate Conception Seminary was inaugurated in November 2017 and is a major step towards addressing this risk. Rev Fr Vargheese Thomas was appointed as the Rector in September 2018 and overall is in-charge of the seminary. Vocation Promotion programmes were conducted, to promote the call to priesthood.

Evangelisation Programmes

Evangelisation is an ongoing process. The Evangelisation commission was established to streamline the evangelisation efforts of the Eparchy. In order to radiate a deep faith and a joyful desire to share the Gospel with others in their parish/ missions, the Evangelisation Commission promotes and sponsors Retreats, Bible conventions and prayer meetings throughout the year that are intended to reach out to those who have been away from their faith, and those who desire to deepen their faith.

During the last year the Charity conducted several online seminars , conferences, retreats, youth & women assemblies . The key note programme was Eparchial Evangelisation conference - *"Joy of the Gospel"*, held on 27th February 2021. Eminent preachers from the Catholic Church joined together in a single online platform and shared their insights and personal experiences. The aim was to spread the message of the Holy Gospel and give its deeper knowledge to the faithful and enable them to live more in faith, hope and charity. Entrance to these programmes were free of charge and was open to all, including other faith/ religion believers and non-believers.

Purchase of Church property by St Mary's and St Wilfrid's Church Leeds

Recognising the pastoral needs of the growing Syro-Malabar community in Leeds, the Syro-Malabar Eparchy purchased a church in October 2021, after scrutinising various options. This Centre would become a hub for the Syro-Malabar Community in the area, especially for the youth and women to co-ordinate their activities and thus cater to the local community, as a whole.

Major Grants Received

During 2020-21 the Charity was awarded a grant of £133,525 from Historic England, through the Catholic Trust for England & Wales (CaTEW), for the first phase of the roof renovation works of St Alphonsa Cathedral (formerly St Ignatius Church – Grade II listed building) in Preston. Another grant of £296,850 was awarded in Nov 2021 by Historic England through CaTEW for the 2nd phase of roof renovation works of St Alphonsa Cathedral in Preston.

Youth Activities

(a) Catechesis

For the Catholic Church, Catechesis is the strong foundation for faith formation and for a value-oriented life style based on the Gospel principles. Having that in mind, Trustees have encouraged to start structured catechesis in every Parish, Mission and Proposed Mission. To co-ordinate all the tasks, the Trustees have established a Catechism Commission. The scope of this Commission is to formulate and articulate the curriculum and other pedagogical activities for this purpose, to arrange resources like textbooks, teaching aids, online tools, webinars etc., to identify and recruit resource persons amongst Clergy, Religious, Laity and their training. The Charity has successfully implemented this vision and now almost 95% of the communities under the Charity's jurisdiction have their own catechesis program. This model was often praised by other Dioceses in the UK and faithful from their communities also showed their interest to join the same.

The Catechesis Department worked tirelessly to provide Catechetical formation to the youngsters throughout the year by setting up Online Catechism classes through Google classroom, for more than 8000 children and with the assistance 1600 voluntary catechesis teachers. The Department has also provided a 5-day online Catechesis Training to all the catechists. To reinforce the young children and adults with the Word of God, the department organised Online Quiz programmes such as "Suvara" for children and adults.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

(b) SMYM

To promote a generation where the teachings of Jesus Christ is the foundation for building their life strategies, the Trustees had initiated to arrange a platform for the youth beneficiaries of the Eparchy, which resulted in the formation of SMYM (Syro - Malabar Youth Movement). All programs for the youth are coordinated under SMYM. Thrust was given to reach out to the Syro - Malabar youth Eparchy wide and nurture them on religious, moral and social values, to enable them to be an asset to the wider society and to become model citizens in the future, with a clear outlook for the upliftment of vulnerable and marginalised in the society. This was organised locally as the youth wing at Parish/Mission level. It is a platform for young adults and teenagers above 16 years to gather together and have their own time under the guidance of the priest in charge and animators in-charge, appointed by the priest. They have their own committee to co-ordinate their discussions and conduct different skills enhancement programs. They are very active in the catechetical formation at parish/mission level. Many units conducted one day excursions and pilgrimages with the help of parent groups and other elders. During the lockdown period due to the Pandemic, these youth groups were very active in the online platform to support each other and their wider community. They have arranged regular events online, like quiz programs, singing & dancing programs, cookery shows, theme-based Bible dramas etc. In general, the youth are encouraged to nurture their social values and community living, in the very footing of Catholic teachings.

Centralised training programs were arranged to train the resource persons to conduct the seminars and workshops. As a result, the target group with the help of their parents are made aware of the difficulties and issues of the vulnerable and marginalised around them and by having a strong Christian faith in the background, the need for extending a helping hand to the upliftment of the same. To achieve this objective, Trustees have arranged Marriage Preparation Courses and Parish Level and Eparchy Level Youth Gathering Every Month.

(c) Marriage Preparation Programs

The Trustees believe that in order to achieve the charity's objectives, promoting family values in the contemporary society is very essential. Having that in mind, the trustees had formulated to conduct Marriage Preparation course, Eparchy wide, as an ongoing program. Young adults, who are willing to have a married life and to form a family are given a deeper insight to core values in the society, especially from a Catholic point of view. Simultaneously, they are introduced to the challenges prevailing in the society, especially in the socioeconomic situations of the wider society they live. Trustees have planned to conduct 4 of such programs during a calendar year, going forwards. Since its inception, around 12 courses were conducted benefitting around 500 young adults.

(d) Migrants Support

To offer helping hand and guidance to new people arriving in the UK, especially the Syro-Malabar faithful in Great Britain, the Trustees have opened up a helpdesk directed by the Eparchial Commission for Migrants, thereby allowing them to have a welcoming atmosphere as they arrive. To achieve this aim, the trustees have set up parish/ Mission level teams for supporting the new migrants and organised an online migrant University students gathering 'PEARL GALA' led by Rev Fr Binoj Mulavarickal on, 28th March 2021.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

(e) Women's Forum

The Trustees recognizing the principle that 'Mother is the first teacher of every human being', formulated a comprehensive plan which enhances the role of women in the society, especially in the Syro-Malabar community. Women's forum units were established at parish/mission level and they are given a very important role in the administration and all other activities. Various seminars and retreats were arranged at Parish/mission level and Eparchy level for the enhancement of their skills in various fields, like parenting, employment level, and administrative level etc. In the field of faith formation, their contribution is invaluable. Often, women's forum act as a platform for the women in their units to come together to share the conflicts they are facing due to different roles they have to play in their life. Women's Forum at various regions organise day outs, pilgrimages, and community gathering to improve their mutual bonding, which will be beneficial for the oneness in the communities and thereby the Eparchy. During the pandemic, the Women's Forum made use of the online platform such as Zoom to conduct various programs like prayer gatherings, fun evenings etc. They are the backbone of many of Eparchy's charitable programs. Trustees are very grateful to the Women's forum for their contribution to achieve the objectives of the charity.

Apart from its on activities, the Charity also co-operates/supports other charities in the UK and other Dioceses in the UK & overseas, in the field of evangelisation and youth programs.

FUNDRAISING

Syro-Malabar Eparchy of Great Britain (the charity) is committed to safeguarding and promoting the welfare of the charity and its beneficiaries. The aim of the fundraising policy is to promote a culture of honesty, openness and respect among the donors, beneficiaries and the general public. The Charity does not use external fundraisers, unless otherwise decided by the trustees, allowing for all the faithful to donate, secure in the knowledge that their contributions will be used to enable the Parishes/Mission/Proposed Missions to continue playing a major role in their communities, encompassing buildings, worship, prayer, catechesis and pastoral care.

The Syro-Malabar Eparchy will have fundraising activities at Parish/Mission level, Regional Level and Eparchial Level. Any fundraising activity may be adhered to the objectives set out in the constitution of the charity, the fund raising policy and the regulating legislations of Great Britain.

Fundraising from Vulnerable Persons

All fundraisers must take all reasonable steps with respect and due diligence, while seeking donation from persons in vulnerable circumstances. In addition to the above, they must strictly adhere to the following:-

- All reasonable steps and extra care need to be taken to support a vulnerable person to make informed decision
- A fundraiser must not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time.
- If a fundraiser knows or has a reason to believe that a person is in a vulnerable circumstance and that person lacks a capacity to make an informed decision, no donation must be taken from such person. If a donor who is in such circumstance make a donation, that donation must be returned.
- All fundraisers must take all reasonable steps to avoid asking regular donations from anyone aged under 18.

Complaints Procedure

All complaints and concerns in connection to the fundraising must be dealt with the Complaints Handling Policy of the Syro – Malabar Eparchy.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Total income for the period was £1,142,292 (2020: £986,274).

Expenditure for the period £789,958 (2020 £874,498).

The net movement in funds is £352,334.

As at 31 March 2021, the charity had total funds of £2,573,685. Of these £1,300,000 were endowment funds and £nil were restricted. The Trustees have designated £83,204 of funds to specific projects.

Free reserves at the end of the period were £612,551.

Covid-19 pandemic

COVID-19 has had a significant impact on the growth of the Eparchy and its mode of operations. However, the Parish/Mission/Proposed Mission communities continued to address the pressing issues of the communities especially the vulnerable and marginalised. Local Parish/ Mission communities responded to the crisis by setting up of foodbanks etc. with the support of the local parishes and other social groups. Though the pastoral ministry of the Eparchy has been reduced with the restrictions imposed to fight the pandemic, it has not been stopped. Many services have been moved online using streaming platforms and social media and most churches remained open when permitted with all the safety protocols. There has been increased use of "online" or "virtual" methods of contact for a variety of parish/Mission activities and meetings. The Clergy and Volunteers have intensified the efforts to stay in touch with members of the Parish/Mission and to maintain their communities. Many of the Parish/Missions in the Eparchy were able to utilise live streaming of Masses and this has proved extremely popular. The Eparchial Media Commission was entrusted with the task to consider how to utilise live streaming of Masses not just to meet the needs of those who cannot attend, but also as a way of reaching out to other members of the community. The trustees with the support of the clergy and qualified volunteers, provide pastoral accompaniment and emotional support to people suffering with anxiety and stress caused by sudden loss and bereavement, isolation and relationship difficulties.

In all of the above, the safety of clergy and volunteers was considered paramount, and every effort was taken to prevent compromise. While restrictions continue to be necessary the Trustees will continue to monitor the situation and oversee implementation of guidance received as it is issued.

Trustees have identified moderate level risk on the impact of corona virus pandemic in terms of Evangelisation activities and in terms of the cashflow of the Charity, due to the closure/ restricted entry of places of worship, during the lockdown and during the subsequent restrictions declared by the Government. Parishes, Missions and Proposed Missions were advised to promote other means of income generation through online campaigns and making aware of the provisions for regular giving. Trustees have formulated strategies with the help of Eparchial Curia, for conducting online services including celebration of liturgy, youth services, faith formation retreats, seminars and classes, spiritual sharing sessions etc. Psychological and emotional supports were given to those who needed special care.

The trustees are reviewing the charity's reserves on a regular basis and will seek to build reserves as the charity grows.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Principal Risks and Uncertainties

The Trustees have a formal risk management process to assess risks and implement risk management strategies. This involves the identification of the types of risk faced by the charity, assessing the likelihood and potential impact of occurrence and identifying means of mitigation. Risks have been categorised under five broad headings: Governance, Operational, Financial, External and Compliance. These were then assessed as to the likelihood of their occurring and the severity of the effects of the risk leading to a potential overall impact calculation in order to give a scale of relative importance/urgency to each one.

The implementation of legislation in the areas of Data Protection and Safeguarding are identified as potential risks. To mitigate these risks, Trustees have included expert professional volunteers in the Data protection commission and Safeguarding commission. Trustees have facilitated training programmes across the Eparchy to appoint representatives in Parishes, Missions and Proposed Missions. All the activities are monitored for legal compliance through these representatives and remedial measures have taken accordingly.

The current highest overall adverse impact risks identified are; slow progress in the establishment of parishes and missions; smaller number of available clergy who are expected to undertake more pastoral and administrative responsibilities.. These were identified in the previous years' report, but continuing still, though significant progress have made.

The Trustees have taken steps to mitigate these risks, by recruiting more priests from overseas, amalgamating Missions and Proposed Missions where possible, and in encouraging collaboration where it is in the best interest of the community the parish/mission serves. It plans to upscale the scope of its internal audit procedures to further mitigate risks.

On-going pandemic situation continues to present moderate risk to the overall operations and growth of the charity. The Trustees believe that the right approach is undertaken by balancing the needs to support the vulnerable, against growth targets.

Plans for the Future

The Charity is thriving to meet the objectives outlined above, in addition to ensuring that the charity continues to meet its statutory obligations. Work is continuing on the formulation of a comprehensive Eparchial Pastoral Plan to ensure that resources are focused on the main themes which have been identified under the Five Year plan. The target groups have been identified and plans & procedures have been drawn for the overall progress in the areas of Evangelisation, Formation, Worship and Sacramental Life, Charity and Social Outreach. These plans have been presented to Clergy and lay leaders, to develop discussions with Religious and Lay faithful in Parishes, Missions and Proposed Missions, and to involve as many people as possible in the process of identifying and delivering the Charity's objectives in future years. As part of the strategy to increase funding streams for the Charity, for capital and charitable purposes, further work is planned to increase the use of online giving, and to continue to identify projects for government initiated grant funding.

The Charity continues to review the impact of Covid19 and the associated restrictions on parish life and the extent to which new technology can assist in maintaining and furthering the Charity's mission in a Post-Covid 19 environment.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

RESERVES POLICY

The free reserves held by the Charity are those funds that are freely available to be spent in pursuing the Charity's purpose. Restricted Funds, Designated Funds, Permanent Endowment Funds and Tangible Fixed Assets are not included in free reserves.

Total funds as at 31 March 2021 were £2,573,685. Of this total, £1,300,000 related to the endowment fund, £83,204 to designated funds and £577,930 to fixed assets. The remaining free reserves were £612,551.

The Trustees carefully monitor the level of free reserves of the Charity as part of their long term financial planning which includes it's primary objective of ongoing Evangelisation programs for the spiritual, mental and social wellbeing of the faithful and the general public. The Trustees consider that the holding of reserve is necessary to provide a buffer against short term fluctuations in income and expenditure and to provide sufficient resources to implement long term projects which are by their nature uncertain in their financial effect. The Finance Office, on behalf of the Trustees, review cash position on a day to day basis to ensure liquid funds are available for routine expenditure.

Structure, governance and management

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation (CIO) constituted by Declaration of a Foundation CIO dated 25 May 2017. The certificated issued by the Charity Commission dated 22 June 2017, the Catholic Syro-Malabar Eparchy is registered as a body corporate known as Catholic Syro-Malabar Eparchy of Great Britain. All property and assets are vested in the name of the body corporate.

The Eparchy geographically covers whole of England, Wales and Scotland. For the ease of administration, this is further divided in to 8 regions, namely:

1. Bristol-Cardiff,
2. Cambridge,
3. Coventry,
4. Glasgow,
5. London,
6. Manchester,
7. Preston, and
8. Southampton.

Each region comprises of Parishes, Missions and Proposed Missions which are headed by Priests and supported by elected lay representatives. The basis for setting out this structure is the advancement of Catholic Faith and Christian beliefs for the benefit of the public in accordance with the statement of beliefs of the Syro - Malabar Catholic Church in particular and that of the Universal Catholic Church in general. Parishes are centers where the Eparchy owns a building and celebration of Holy Mass and administering of sacraments are arranged on a regular basis. Missions and proposed missions are aiming towards this structured organization, where missions are more structured with wider participation than proposed ones, but unlike parishes, both of them do not own a building.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Trustees

The trustees who served during the year and up to the date of signature of the financial statements were:

Bishop B Mathew

Reverend S Kuriakose

Mr X Abraham

Reverend A C James

Reverend M Pinakkattu

(Appointed 7 April 2021)

The affairs of the charity are governed by the trustees of the CIO. The trustees who served during the year are listed on page 2. Bishop B Mathew and Reverend S Kuriakose were re-appointed as Trustees on 13 February 2021, after serving their initial term of 4 years. This was unanimously agreed by all Trustees during the meeting held on 7 April 2021. Reverend M Pinakkattu was also appointed as a Trustee on 07 April 2021 for a term of 3 years.

The trustees hold meetings on a regular basis to conduct the operations of the charity, to review the matters arising from the various Eparchial Commissions and to drive the core purpose and objectives of the charity, as well as to agree policy and compliance requirements. Other ad hoc meetings are held if required. The Trustees are committed to dealing with all statutory requirements including any concerns raised by the Charity Commission, local authorities etc. New trustees are introduced to their role and responsibilities by the Eparchial Finance Officer at which time relevant Charity Commission literature is issued together with copies of the constitution of the CIO and the latest financial information available. As and when required, trustees attend formal and informal training sessions.

The trustees regulate their functioning in accordance with the of Charity Governance Code published by the Charity Commission in July 2017 as updated.

Key highlights for the current reporting year, are as follows:

- Positively responded to the regulatory concerns raised by Charity Commission in Sept 2019.
- Successfully implemented all the regulatory advices provided by the Charity Commission.
- Attended awareness sessions on how to follow the requirements of the charity's governing document. Trustees attended two trustee training sessions in relation to charity trustee responsibilities organised from the office of Catholic Insurance Service Ltd.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Eparchial Commissions

There are a number of commissions established focusing on various areas, as outlined below:

1. The Finance Council usually meets on a monthly basis to consider and take major decisions on financial matters. It deals with a multitude of financial and administrative aspects of the work of the Eparchy.
2. The Bible Apostolate regularly meets to consider and take major decisions on matters relating to promotion of Biblical studies. The Catechesis Commission usually meets twice a year to consider and take major decisions on faith formation.
3. The Evangelisation Commission usually meets once a month to consider and take major decisions on the evangelisation programmes of the Eparchy.
4. Women's Forum meets twice in a month to discuss about organizing events and activities for the integral growth of the women and family.
5. Family Apostolate usually meets once in a month to reflect on matters concerning family empowerment.
6. Vocation promotion commission promote the youth for identifying and encouraging Vocations to priesthood and religious life.
7. The Data Protection (information Governness) Commission oversees the handling of personal data on the basis of the law of the land and the Data Protection policy of the Eparchy.
8. The Safeguarding Commission is constituted as per the law of the land requires and under the guidance of CSAS.
9. The Media Commission promotes the activities and teachings of the Church using all forms of media, including the diocesan website, social and print media.
10. The Property Commission works with the Eparchial Curia and individual parishes, missions and proposed missions, to deal with all property related issues including acquiring new property for the use of communal worshiping etc.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Apart from the above, the Trustees have established a few other commissions catering into certain niche categories in the eparchy, namely : Alter servers, Christian Unity, Faith & Justice, Church Choir, Doctors' Forum, Family Units, Liturgy, Mission League, Migrants, Savio Friends, Health & Safety, Spiritual Guidance, Youth Apostolate and IT Forum.

The pastoral oversight of the charity is conducted by the Bishop in regular consultation with the Bishop's Council (Eparchial Curia). This body assists the Bishop in all decisions affecting the life of the Eparchy. The Bishop also undertakes parish/mission/proposed mission visitations and presides over Eparchial events such as the annual Eparchy Day etc.

The Chief Vicar General (Protosyncellus) is responsible for matters relating to the clergy in the Eparchy. Appointments to parishes, missions, proposed missions and other diocesan offices are made by the Bishop in consultation with the Bishop's Council.

The day to day legal and financial affairs of the charity are administered from the principal office, (known within the Eparchy as the "Curial Office") by the Eparchial Chancellor and Finance Officer. He is assisted by paid staff and volunteers in the Finance, Property, Human Resources, Communications, Fundraising, Legal and Planning functions.

Eparchial Finance Office is based at the Registered Office. The Eparchial Finance Office is functioning in concurrence with the Finance Council for the execution of the policies laid down by the Finance Council. The Finance Office co-ordinates the central finances and budgets of the Eparchy and supervise & collate accounting procedures of all parishes/missions/proposed missions and deals with all aspects of Gift Aided donations and salaries & allowances.

The Eparchial Tribunal deals with marriage annulment petitions and the office of the Chancellor deals with other Canonical matters.

There is also the Council of Priests called the College of Eparchial Consultors, which meets twice per year with the Bishop to discuss and give advice on a wide range of issues.

At Parish, Mission and Proposed Mission level, the priest in charge is responsible for all aspects of running his unit. Each such unit is required to have a committee which meets regularly to support and advise the priest particularly in the areas of pastoral and finance matters. A comprehensive "Financial and Administration Guidelines" are issued by the Eparchy. These guidelines are updated regularly and is the basis for internal audit. Pastoral Letters, circulars and letters are issued by the Bishop regularly through which policies are communicated to priests covering both liturgical/pastoral and, when required, financial and administrative matters. Further support is also available from the regional directors and the Eparchial Curia.

Data Protection

The Catholic Syro-Malabar Eparchy of Great Britain (CSMEGB), through its Trustees, takes the role of a Data Controller and consequently process all Personal Data (including Special Categories of Personal Data and Personal Sensitive Data) about Data Subjects in compliance with the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA 2018) and any other relevant data protection legislation, domestic or otherwise. It maintains a roll-on registration with the Information Commissioner's Office in the UK as a data controller and has an appointed Data Protection Officer in line with UK GDPR requirements. To demonstrate Syro-Malabar eparchy's on-going compliance, it also maintains a suit of Data Protection/IT Security policies for staff/volunteers to follow.

Safeguarding

The Eparchy follow the Policies and procedures of the Catholic Church of England and Wales. It is functioning as part of the Catholic Safeguarding Standard agency. The policies and procedures are found in the www.catholicsafeguarding.org.uk which includes policy statement, structure and roles, key principles and values, legislative frame work, responding to allegation and concerns, information sharing and data protection, safer recruitment process and safer working practices and creating safer environment. The Eparchy organised several programmes and meetings for the wellbeing of the members of the Eparchy as well as to keep key stakeholders informed. It also formulated a Sub-committee in accordance with the regulation of the Standard Agency. The sub-committee meeting was held several times during the year to evaluate the functioning and progress.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Key management personnel and remuneration

The trustees consider that the Trustees of the CIO, the Vicar Generals, the Chancellor, the Finance Officer, together with the Finance Secretary are the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. None of these are employees of the CIO, except the Finance Secretary. The trustees, except Mr Xavier Abraham, are also functioning clergies of the Eparchy and are entrusted with pastoral services. They receive an allowance as providers of pastoral services. Their role as trustees are voluntary and do not receive any financial benefit of any kind to conduct their responsibilities as trustees of the CIO. Mr Xavier Abraham is also rendering his services voluntarily as a Trustee, and does not receive any financial benefit of any kind.

Details of trustees' & key management personnel's remuneration; and related party transactions are disclosed in Notes 10, 11 and 20 (respectively) to the accounts. Trustees are required to disclose all relevant interests and register them with the Finance Officer and in accordance with the CIO's policy, withdraw from decisions where a conflict of interest arises.

Going Concern

The CIO's activities, together with the factors likely to affect its future development including the steps taken to tackle the matters arising due to Covid-19 pandemic, principal risks and uncertainties facing the CIO and its availability of unencumbered cash reserves are set out within the Trustees' Report, in the following pages. Its financial position in terms of the year's results, its assets and liabilities and movement in cash are set out in the primary financial statements. Though these are the initial years of operation of the CIO, the current cash flow through donations of the faithful and benefactors is a strong basis for its future progress. The Trustees believe that, there are no material uncertainties about the CIO's ability to continue as a going concern and that it is well placed to manage the potential risks. The Trustees therefore have a reasonable expectation that the CIO has adequate resources to continue its operations for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



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Reverend A C James

Trustee

Dated: 13/05/2022.....

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP FRS102;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Opinion

We have audited the financial statements of Catholic Syro-Malabar Eparchy of Great Britain (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquiries with management about any known or suspected instances of fraud;
- Review minutes of meetings of those charged with governance;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed the non-compliance is from the events and transactions reflected in the financial statements, the less likely the audit is to become aware of it or to recognise the non compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

Other matters

The comparative figures are unaudited as the charity was not in breach of the charity audit thresholds in the year ended 31 March 2020.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

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



Nicola Mason (Senior Statutory Auditor)
for and on behalf of MHA Moore and Smalley

13/05/2022
.....

Chartered Accountants
Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

MHA Moore and Smalley is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	920,455	55,308	-	975,763	929,845
Charitable activities	4	-	141,079	-	141,079	3,500
Other trading activities	5	25,450	-	-	25,450	51,929
Other income	6	-	-	-	-	1,000
Total income and endowments		945,905	196,387	-	1,142,292	986,274
<u>Expenditure on:</u>						
Charitable activities	7	734,650	55,308	-	789,958	874,498
Net income / (expenditure)		211,255	141,079	-	352,334	111,776
Transfers between funds		142,790	(142,790)	-	-	-
Net movement in funds		354,045	(1,711)	-	352,334	111,776
Fund balances at 1 April 2020		919,640	1,711	1,300,000	2,221,351	2,109,575
Fund balances at 31 March 2021		1,273,685	-	1,300,000	2,573,685	2,221,351

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

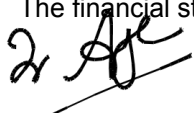
CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1,877,930		1,723,158
Current assets					
Debtors	13	109,393		72,522	
Cash at bank and in hand		709,246		504,188	
		818,639		576,710	
Creditors: amounts falling due within one year	15	(107,884)		(43,517)	
Net current assets			710,755		533,193
Total assets less current liabilities			2,588,685		2,256,351
Creditors: amounts falling due after more than one year	16		(15,000)		(35,000)
Net assets			2,573,685		2,221,351
Funds of the Charity					
Endowment fund			1,300,000		1,300,000
Income funds					
Restricted funds	17		-		1,711
<u>Unrestricted funds</u>					
Designated funds	18	83,204		99,313	
General unrestricted funds		1,190,481		820,327	
			1,273,685		919,640
			2,573,685		2,221,351

The financial statements were approved by the Trustees on 13/05/2022.



Reverend A C James
Trustee

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	21		400,125		141,186
Investing activities					
Purchase of tangible fixed assets		(180,567)		(66,855)	
Proceeds on disposal of tangible fixed assets		-		1,000	
Net cash used in investing activities			(180,567)		(65,855)
Financing activities					
Repayment of borrowings		(14,500)		(27,969)	
Net cash used in financing activities			(14,500)		(27,969)
Net increase in cash and cash equivalents			205,058		47,362
Cash and cash equivalents at beginning of year			504,188		456,826
Cash and cash equivalents at end of year			709,246		504,188

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Catholic Syro-Malabar Eparchy of Great Britain is a Charitable Incorporated Organisation registered in England and Wales. The registered office is St Alphonsa Cathedral, St Ignatius Presbytery, St Ignatius Square, Preston, PR1 1TT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 October 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis and the trustees believe that no material uncertainties exist. The Trustees have considered the impact of the Government response to Covid-19 on the activity of the charity. The Trustees are confident that they can manage the situation. As a result, the Trustees consider that the charity has sufficient reserves to meet liabilities as they fall due for at a period of at least twelve months from the date of signing the accounts and the accounts should therefore continue to be prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Grants are recognised when the charity is entitled to the income.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on charitable activities comprise the costs incurred by the charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	not depreciated
Property improvements	2% p.a. straight line
Fixtures and fittings	20% p.a. straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Valuation of land and buildings

The valuation of land and buildings is based on the estimated market value at the time of transfer. It is not considered appropriate to depreciate the land and buildings donated to the Charity given the age and use of the buildings. Property improvements are depreciated based on a estimate of their useful economic life.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	916,733	55,308	972,041	929,845
Grants received	3,722	-	3,722	-
	<u>920,455</u>	<u>55,308</u>	<u>975,763</u>	<u>929,845</u>
For the year ended 31 March 2020	<u>929,845</u>	<u>-</u>		<u>929,845</u>

4 Charitable activities

	Grant income 2021 £	Grant income 2020 £
Grant income	<u>141,079</u>	<u>3,500</u>
Historic England	116,726	-
Other grant	24,353	3,500
	<u>141,079</u>	<u>3,500</u>

5 Other trading activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising events	<u>25,450</u>	<u>51,929</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Other income

	Total	Unrestricted funds
	2021	2020
	£	£
Net gain on disposal of tangible fixed assets	-	1,000
	<u> </u>	<u> </u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	20,169	19,635
Depreciation and impairment	25,795	11,322
Bible convention and seminary	9,084	45,173
Special events	16,866	158,262
Donations	-	30,844
Motor and travel costs	40,117	51,535
Premises costs	106,935	96,286
General administrative costs	23,502	45,358
Clergy allowance	215,896	178,029
Clergy expenditure	16,873	18,874
Rent and rates	123,207	97,320
Other charities and Good Friday	-	439
Bible art festival/ Grand mission	18,719	13,051
Pious expenditure	140,533	16,117
Liturgy/ Catechism costs	21,994	62,809
Family Apostolate	-	16,638
Professional services	6,488	12,806
	<u>786,178</u>	<u>874,498</u>
Share of governance costs (see note 8)	3,780	-
	<u>789,958</u>	<u>874,498</u>
Analysis by fund		
Unrestricted funds	734,650	870,998
Restricted funds	55,308	3,500
	<u>789,958</u>	<u>874,498</u>
For the year ended 31 March 2020		
Unrestricted funds	870,998	
Restricted funds	3,500	
	<u>874,498</u>	

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Audit fees	-	3,780	3,780	-	-	-
	-	3,780	3,780	-	-	-
Analysed between Charitable activities	-	3,780	3,780	-	-	-

9 Auditor's remuneration

The analysis of auditor's remuneration is as follows:

Fees payable to the charity's auditor and associates:	2021 £	2020 £
Audit of the charity's annual accounts	3,780	-
Non-audit services		
All other non-audit services	1,800	2,520

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed for travel expenses during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
Employment costs		
	2021 £	2020 £
Wages and salaries	19,756	19,243
Other pension costs	413	392
	20,169	19,635

There were no employees whose annual remuneration was £60,000 or more.

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Tangible fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Total £
Cost				
At 1 April 2020	1,300,000	426,179	13,769	1,739,948
Additions	-	175,088	5,479	180,567
At 31 March 2021	1,300,000	601,267	19,248	1,920,515
Depreciation and impairment				
At 1 April 2020	-	13,991	2,799	16,790
Depreciation charged in the year	-	21,901	3,894	25,795
At 31 March 2021	-	35,892	6,693	42,585
Carrying amount				
At 31 March 2021	1,300,000	565,375	12,555	1,877,930
At 31 March 2020	1,300,000	412,188	10,970	1,723,158

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	48,830	1,931
Prepayments and accrued income	60,563	70,591
	109,393	72,522

14 Loans and overdrafts

	2021 £	2020 £
Other loans	25,000	39,500
Payable within one year	10,000	4,500
Payable after one year	15,000	35,000

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Borrowings	10,000	4,500
Other creditors	5,249	3,052
Accruals and deferred income	92,635	35,965
	<u>107,884</u>	<u>43,517</u>

16 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Borrowings	<u>15,000</u>	<u>35,000</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Liverpool Council grant	25,000	-	-	(25,000)	-	-	-	-	-
Roof restoration fund	1,711	-	-	-	1,711	-	-	(1,711)	-
Other	-	3,500	(3,500)	-	-	-	-	-	-
Funeral fund	-	-	-	-	-	54,595	(54,595)	-	-
Treatment fund	-	-	-	-	-	713	(713)	-	-
Historical England	-	-	-	-	-	116,726	-	(116,726)	-
VAT recovery on restricted project costs	-	-	-	-	-	24,353	-	(24,353)	-
	<u>26,711</u>	<u>3,500</u>	<u>(3,500)</u>	<u>(25,000)</u>	<u>1,711</u>	<u>196,387</u>	<u>(55,308)</u>	<u>(142,790)</u>	<u>-</u>

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Evangelisation, bible convention and seminary	289,365	28,802	(68,854)	(150,000)	99,313	11,695	(27,804)	-	83,204
	<u>289,365</u>	<u>28,802</u>	<u>(68,854)</u>	<u>(150,000)</u>	<u>99,313</u>	<u>11,695</u>	<u>(27,804)</u>	<u>-</u>	<u>83,204</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:								
Tangible assets	577,930	-	1,300,000	1,877,930	423,158	-	1,300,000	1,723,158
Current assets/(liabilities)	710,755	-	-	710,755	531,482	1,711	-	533,193
Long term liabilities	(15,000)	-	-	(15,000)	(35,000)	-	-	(35,000)
	<u>1,273,685</u>	<u>-</u>	<u>1,300,000</u>	<u>2,573,685</u>	<u>919,640</u>	<u>1,711</u>	<u>1,300,000</u>	<u>2,221,351</u>

CATHOLIC SYRO-MALABAR EPARCHY OF GREAT BRITAIN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

All Trustees, other than Mr X Abraham are practising clergies of the Diocese and receive an allowance for their pastoral services. The Trustees do not receive remuneration for their work as Trustees.

21 Cash generated from operations	2021 £	2020 £
Surplus for the year	352,334	111,776
Adjustments for:		
Gain on disposal of tangible fixed assets	-	(1,000)
Donation of land and buildings	-	(1,300,000)
Depreciation and impairment of tangible fixed assets	25,795	11,322
Movements in working capital:		
(Increase) in debtors	(36,871)	(46)
Increase in creditors	58,867	19,134
Cash generated from/(absorbed by) operations	400,125	(1,158,814)

22 Analysis of changes in net funds

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	504,188	205,058	709,246
Loans falling due within one year	(4,500)	(5,500)	(10,000)
Loans falling due after more than one year	(35,000)	20,000	(15,000)
	<u>464,688</u>	<u>219,558</u>	<u>684,246</u>