

St Mark's Coptic Orthodox Church: Kirkcaldy

Scotland · Charity number SC018991

Details

Status	Active
Legal form	Unincorporated association
Registered	1991-11-06
Register	View on the OSCR register

Contact

Address	Kingarth 82 Blackness Avenue Dundee DD2 1JL
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the advancement of religion'

What the charity does: The orthodox Church exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. The Church is often involved in other specific Christian festivals, outreach work and missions which include regular Sunday School activities and other events appropriate to the community.

Beneficiaries: 'People with a particular ethnic or racial origin'

Objectives: To give the Right to Worship to the One God in Holy Trinity to establish churches for such worship. to preserve and teach the Holy Faith as defined as defined at (ii) above. to receive into the Holy Orthodox Church as Authorised by the Holy Synod of the Coptic Church, all those who freely decide and sincerely desire to adopt that faith, and to live in accordance to its spiritual and moral teachings. to undertake charitable work for the benefit of those who need assistance, including those suffering persecution. to provide for the welfare of the poor. to visit the sick and imprisoned and to provide Christian Burial for those orthodox who die in Scotland without financial means and who are not in pastoral care of any other orthodox Community. to pray for the living dead.

Geography

- **Main operating location:** Fife
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£79,102	£65,617	-	1
2024-03-31	£80,033	£89,678	-	1
2023-03-31	£71,274	£77,444	-	1
2022-03-31	£53,217	£67,401	-	1
2021-03-31	£73,769	£68,224	-	1

Accounts

**Trustees' Report and
Financial Statements for the Year Ended 31 March 2025
for
ST. MARK'S COPTIC ORTHODOX CHURCH**

G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

ST. MARK'S COPTIC ORTHODOX CHURCH

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for the Year Ended 31 March 2025**

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ST. MARK'S COPTIC ORTHODOX CHURCH

Trustees' Report for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The orthodox Church exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world.

It acknowledges the substantive call in duty to bring ordinances of religion to the people of its community and co-operate with other churches and various ecumenical bodies throughout the world.

Sunday workshop is conducted regularly on Sunday mornings and frequently on Sunday evenings.

The church is often involved in other specific Christian festivals, outreach work and missions which include regular Sunday School activities and other events appropriate to the community.

ACHIEVEMENTS AND PERFORMANCE

Attendance to Sunday worship has remained at around 150 people for morning services.

The number of children attending the church Sunday School each week has been steady throughout the year.

FINANCIAL REVIEW

Reserves policy

The trustees have a policy to maintain the free unrestricted reserves of the charity at a level that equates to three months expenditure. This reserve policy is to maintain a sufficient reserve in case of unforeseen expenditure or building work. The Trustees consider a level of three months sufficient for the purposes of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The church is administered in accordance with the terms of the deed of constitution.

Recruitment and appointment of new trustees

The council shall consist of the charity trustees who have been appointed by the Bishop from members of the church considered to have appropriate gifts and skills.

Council members are appointed by the Bishop to serve on the council until further notice or dissolving or changes.

Organisational structure

The council is chaired by the Priest and meets on a three monthly basis.

Certain responsibilities are delegated to members of the council as appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC018991

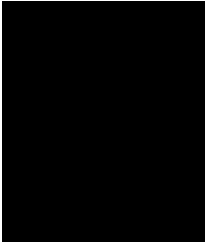
Principal address

Kingarth
82 Blackness Avenue
Dundee
DD2 1JL

ST. MARK'S COPTIC ORTHODOX CHURCH

**Trustees' Report
for the Year Ended 31 March 2025**

Trustees



Independent Examiner



G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

Offerings for the year have decreased by 1.19% to £78,316 (2024 - £79,259). The overall income to general fund was £79,102 (2024 - £80,033) and expenditure was £65,618 (2024 - £89,678). This has resulted in the organisation having net funds at 31st March 2025 £59,227 (2024 - £45,742).

Approved by order of the board of trustees on 18 December 2025 and signed on its behalf by:



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

I report on the accounts for the year ended 31 March 2025 set out on pages four to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

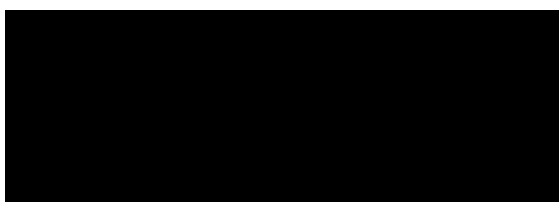
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



G O Thomson & Co
Chartered Accountants
13 Hope Street
Lanark
Lanarkshire
ML11 7NL

18 December 2025

ST. MARK'S COPTIC ORTHODOX CHURCH

Statement of Financial Activities for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		78,316	79,259
Investment income	2	786	774
Total		<u>79,102</u>	<u>80,033</u>
EXPENDITURE ON			
Charitable activities			
Staff Costs		44,977	39,151
Bishop Antony		2,400	2,400
Donations		2,000	10,000
Youth Work		4,888	8,675
General Expenses		8,390	8,344
Insurance		1,769	1,683
Heat and Light		(2,291)	5,427
Telephone		449	449
Repairs and Renewals		1,336	9,526
Depreciation		61	81
Accountancy		1,638	1,560
Travelling		-	2,382
Total		<u>65,617</u>	<u>89,678</u>
NET INCOME/(EXPENDITURE)		13,485	(9,645)
RECONCILIATION OF FUNDS			
Total funds brought forward		45,742	55,387
TOTAL FUNDS CARRIED FORWARD		<u><u>59,227</u></u>	<u><u>45,742</u></u>

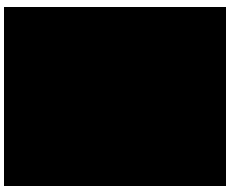
The notes form part of these financial statements

ST. MARK'S COPTIC ORTHODOX CHURCH

Balance Sheet 31 March 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	6	184	245
CURRENT ASSETS			
Debtors	7	1,679	1,574
Cash at bank		62,983	49,707
		64,662	51,281
CREDITORS			
Amounts falling due within one year	8	(5,619)	(5,784)
NET CURRENT ASSETS		59,043	45,497
TOTAL ASSETS LESS CURRENT LIABILITIES		59,227	45,742
NET ASSETS		59,227	45,742
FUNDS	9		
Unrestricted funds		59,227	45,742
TOTAL FUNDS		59,227	45,742

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:



ST. MARK'S COPTIC ORTHODOX CHURCH

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

ST. MARK'S COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

2. INVESTMENT INCOME

	2025	2024
	£	£
Bank Interest	786	774
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' salaries	42,750	30,756
	<u> </u>	<u> </u>

Trustees' expenses

	2025	2024
	£	£
Trustees' expenses	1,134	7,660
	<u> </u>	<u> </u>

4. STAFF COSTS

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

	2025	2024
Full Time Equivalents	1	1
	<u> </u>	<u> </u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	79,259
Investment income	774
Total	<u>80,033</u>
EXPENDITURE ON	
Charitable activities	
Staff Costs	39,151
Bishop Antony	2,400
Donations	10,000
Youth Work	8,675
General Expenses	8,344
Insurance	1,683
Heat and Light	5,427
Telephone	449
Repairs and Renewals	9,526
Depreciation	81
Accountancy	1,560
Travelling	2,382
Total	<u>89,678</u>

ST. MARK'S COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME/(EXPENDITURE)	(9,645)
RECONCILIATION OF FUNDS	
Total funds brought forward	55,387
TOTAL FUNDS CARRIED FORWARD	<u>45,742</u>

6. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>10,288</u>	<u>3,706</u>	<u>13,994</u>
DEPRECIATION			
At 1 April 2024	10,043	3,706	13,749
Charge for year	<u>61</u>	<u>-</u>	<u>61</u>
At 31 March 2025	<u>10,104</u>	<u>3,706</u>	<u>13,810</u>
NET BOOK VALUE			
At 31 March 2025	<u>184</u>	<u>-</u>	<u>184</u>
At 31 March 2024	<u>245</u>	<u>-</u>	<u>245</u>

The title to the Church's Property is vested in His Holiness Pope Tawadros II (Ex-officio) who succeeded Pope Shenouda III on 18th November 2012.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	<u>1,679</u>	<u>1,574</u>

ST. MARK'S COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	2,092	1,371
Other creditors	3,527	4,413
	<u>5,619</u>	<u>5,784</u>

9. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	45,742	13,485	59,227
	<u>45,742</u>	<u>13,485</u>	<u>59,227</u>
TOTAL FUNDS	<u>45,742</u>	<u>13,485</u>	<u>59,227</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,102	(65,617)	13,485
	<u>79,102</u>	<u>(65,617)</u>	<u>13,485</u>
TOTAL FUNDS	<u>79,102</u>	<u>(65,617)</u>	<u>13,485</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	55,387	(9,645)	45,742
	<u>55,387</u>	<u>(9,645)</u>	<u>45,742</u>
TOTAL FUNDS	<u>55,387</u>	<u>(9,645)</u>	<u>45,742</u>

ST. MARK'S COPTIC ORTHODOX CHURCH

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,033	(89,678)	(9,645)
TOTAL FUNDS	<u>80,033</u>	<u>(89,678)</u>	<u>(9,645)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	55,387	3,840	59,227
TOTAL FUNDS	<u>55,387</u>	<u>3,840</u>	<u>59,227</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,135	(155,295)	3,840
TOTAL FUNDS	<u>159,135</u>	<u>(155,295)</u>	<u>3,840</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.