

St Andrews Mar Thoma Church Edinburgh

Scotland · Charity number SC051120

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2021-07-13

Register [View on the OSCR register](#)

Contact

Address St Andrews Mar Thoma Chruch Edinburgh
Main Street
Shiedhall
Falkirk
FK1 2DT

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The organisation's purposes are • the advancement of religion, specifically the Christian faith, in accordance with the traditions of the Mar Thoma Syrian Church of Malabar and consistent with: - The Christian Bible - Declaration and Rules of the Mar Thoma Syrian Church of Malabar • Provide its members with regular Christian worship services,in accordance with the traditions of the Mar Thoma Syrian Church of Malabar • To provide pastoral care and organize activities to promote the spiritual life of its members and wider community • To make voluntary contributions for evangelistic and charitable work in the United Kingdom and abroad - especially India • The Charity may participate in collaborative programmes with other Churches with which it has communal relationships and also participate in all acceptable ecumenical relationships as a full member of the World Council of Churches (WCC) and Churches Together in Britain and Ireland (CTBI)

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: 4.1 The advancement of religion, specifically the Christian faith, in accordance with the traditions of the Mar Thoma Syrian Church of Malabar and consistent with: - The Christian Bible - Declaration and Rules of the Mar Thoma Syrian Church of Malabar 4.2 Provide its members with regular Christian worship services,in accordance with the traditions of the Mar Thoma Syrian Church of Malabar 4.3 To provide pastoral care and organize activities to promote the spiritual life of its members and wider community 4.4 To make voluntary contributions for evangelistic and charitable work in the United Kingdom and abroad - especially India. 4.5 The Charity may participate in collaborative programmes with other Churches with which it has communal relationships and also participate in all acceptable ecumenical relationships as a full member of the World Council of Churches (WCC) and Churches Together in Britain

and Ireland (CTBI).

Geography

- **Main operating location:** City of Edinburgh
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£110,964	£52,873	-	0
2024-03-31	£59,626	£52,598	-	0
2023-03-31	£46,347	£23,721	-	0
2022-03-31	£50,559	£17,908	-	0

Accounts

Charity registration number SC051120 (Scotland)

ST ANDREWS MAR THOMA CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ST ANDREWS MAR THOMA CHURCH

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Receipts and payments account	7
Statement of balances	8
Notes to the financial statements	12 - 13

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

"No Eye has seen, No Ear has Heard, No Mind has Conceived what God has Prepared for those who Love Him": I Corinthians 2:9

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

St Andrew's Mar Thoma was incorporated as a Scottish charity (SCIO) on 13 July 2021. The Church began as a prayer group then became a parish. The income held by the parish was donated to the SCIO.

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 constitution the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 1 January 2019).

Objectives and activities

The organisation's purposes are

- the advancement of religion, specifically the Christian faith, in accordance with the traditions of the Mar Thoma Syrian Church of Malabar and consistent with: - The Christian Bible - Declaration and Rules of the Mar Thoma Syrian Church of Malabar
- Provide its members with regular Christian worship services, in accordance with the traditions of the Mar Thoma Syrian Church of Malabar
- To provide pastoral care and organize activities to promote the spiritual life of its members and wider community
- To make voluntary contributions for evangelistic and charitable work in the United Kingdom and abroad - especially India
- The Charity may participate in collaborative programmes with other Churches with which it has communal relationships and also participate in all acceptable ecumenical relationships as a full member of the World Council of Churches (WCC) and Churches Together in Britain and Ireland (CTBI)

Achievements and performance

On behalf of the executive committee, let me present the Annual report for the year 2024-25. Our Parish which started in 2001 as a small prayer group has crossed many milestones since, and we are hoping to continue this growth further in the years coming. We started 24 years ago as a small prayer group and God transformed this humble beginning to a blessed parish named St. Andrews Mar Thoma Church, Edinburgh. Our Prayer group was declared as a congregation in the year 2003 and then elevated to a parish on 1 March 2021, and we have now completed four years as a parish. We are the one and only Mar Thoma Parish in Scotland. We received our charity registration on 13 July 2021 and became Scottish Charitable Incorporative Organisation (SCIO), making us the first Parish in the UK with SCIO or CIO status. Last year our Parish registered with HMRC (His Majesty's Revenue and Customs) enabling us to claim Gift Aid which was another great achievement.

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our New Church (St Andrews MarThoma Church, Sheildhill, Falkirk, FK1 2DT)

It has always been our dream to have our own church building, and through dedication and hard work, we have turned that dream into reality. We started searching for a place of worship since 2021 and viewed a total of 10 church buildings and put offers for 6 church buildings altogether. On 8 January 2025, the Building Search Committee found the Blackbraes and Shieldhill Parish Church, owned by the Church of Scotland, which was available for sale. On 12 January 2025 a viewing was arranged and an executive committee held on same day decided to put an offer to the church building within the range of £125,000 to £170,000 after getting approval from the General body. An emergency GB which was held on 19 January 2025 after getting approval from Diocesan Episcopa and GB decided to put an offer with the range of £125,000 to £200,000. During this time, we were able to get in touch with the office bearers of Blackbraes and Shieldhill Parish Church, and we came to know that the congregation was eager to sell the church building to us, as they wished to preserve it as a church and a place of worship. After further consultations with them, we submitted an offer of £95,000 for Blackbraes and Shieldhill Parish Church, located in Shieldhill, Falkirk, FK1 2DT, through Austin Lafferty Solicitors. Our offer was accepted on 13 February 2025, and we received the keys to the church on 28 March 2025. There were a total of 10 notes of interest including ours for this church building but our offer was accepted because the congregation of Blackbraes and Shieldhill wanted to ensure the building continued to serve as a place of worship. This marks a historic achievement for the Mar Thoma Church in Scotland, our very first church building in Scotland. A wonderful gift from God Almighty for us and for future generations. Executive committee meeting held on 22 March 2025 discussed the possibility of having our church consecration on 10 May 2025 (Saturday) and first Holy communion on 11 (Sunday) 2025 after seeking the availability of our Diocesan Episcopa [REDACTED]. The overall responsibility of the arrangement consecration was entrusted to [REDACTED] Secretary and Vice president Mr [REDACTED] as the in charge of public meeting. We express our heartfelt gratitude to our Vicar and President, [REDACTED], our Vice President [REDACTED] and special thanks to our Trustees, [REDACTED] and [REDACTED], for their dedication in managing the finances necessary for acquiring the church building. My sincere thanks to the Executive Committee members and all our parishioners for their unwavering support and hard work in making our dream come true. Without your support, we could not have achieved this milestone. A special thank you to our parish member, [REDACTED] for generously agreeing to build the new Holy Madbaha for our church, and to [REDACTED] for their great commitment and valuable contributions. We also thank [REDACTED] kindly agreeing to undertake the painting work. Special thanks to [REDACTED] for their help in sketching a model for our new Madbaha.

Once again, I extend my deepest thanks to everyone. We are incredibly proud of the achievements God has graciously granted us over the past years. These accomplishments are a direct result of the dedicated and fervent support of our parishioners. As we look to the future, it is our humble wish and prayer to grow spiritually in and through Christ in the years to come.

Our Vicar

Our Vica [REDACTED] took charge of the Parish family from 1 November 2022 and has now completed two year and six months of their wonderful ministry here. We are blessed to have [REDACTED] as our new Vicar, his spiritual leadership is a great motivation for us all. We also express our sincere thanks to our Vicar for the valuable service and guidance offered to the general administration of the parish and pastoral care to members. [REDACTED] dedication and enthusiasm is a powerful source of inspiration for all our members to grow spiritually in Christ.

Our Parish Administration and Church services

The Parish functions under the Diocese of UK, Europe and Africa. We receive guidance and support from our new diocesan Bishop [REDACTED]

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

By God's grace Now we have our own place of worship. The Reporting year we have been using St. Mary's Episcopal Church, Dalmahoy as our place of worship on a rental basis. Rev. Christine Downey, who is the rector of this church, has been very helpful. We have been using St Mary's Episcopal Church, Dalmahoy as our place of worship since July 2019. We have had regular Holy Communion service every 2nd, 4th, and 5th Sunday of the Month at 2.30pm at St. Marys Episcopal Church, Dalmahoy. The fifth Sunday service is conducted in the English order, and our Youth Fellowship members assist the Vicar during the service, which helps foster greater involvement of our youth in church activities. At present, we have four prayer groups: Edinburgh, Kirkcaldy, Glasgow, and Aberdeen. Holy Communion is celebrated every second Saturday of the month in Aberdeen for our members residing in that locality.

This year, 11 new members joined our parish. On behalf of St. Andrew's Mar Thoma Church, Edinburgh, I extend a heartfelt welcome to these new members.

On behalf of Executive committee I would like to express our heartfelt thanks to [REDACTED] and office bearers of St.Marys Episcopal church Dalmahoy.

Current reporting year we also used St Machan parish church for six months from July 2024 till December 2024. Thanks to [REDACTED] and office bearers of St Machan Church for their help and support.

Area Prayer Groups & Cottage prayer

We have four area prayer groups namely Aberdeen, Edinburgh, Glasgow and Kirkcaldy led by prayer co-ordinators. All prayer groups regularly hold cottage prayers once every month. I would like to record a word of appreciation to all prayer group co-ordinators for their initiative.

Sunday School

Sing to the Lord A new Song ,Sing to the Lord all the earth. Sing To the Lord praise His name: proclaim His salvation day after day

Psalm 96:1-2

Sunday school plays a vital role in building faith and character formation of a child. It also aids their discovery of their relationship with God.

A meeting was held on 25 February 2023 where in office bearers for the year 2024-25 was elected As Following

Classes and Timings

We have 56 students enrolled in Sunday School for the year 2024-25. We have 13 classes.

Common sessions of Sunday school are held every 2nd,4th Sunday from 13.30 to 14.30 at St Marys Episcopal Church Dalmahoy

Sunday school exams were conducted on 25 June 2023 at St Marys Episcopal Church, Dalmahoy. Sessions include various activities such as singing, stories and craft. Virtual classes are held every week for each group as per the agreement and availability of teachers and students

Sunday School Exam: Diocesan Sunday school exam was conducted on 23 June 2024 at 2.30pm at St.Marys Episcopal church Dalmahoy. Around 32 students appeared for the exam. Paper evaluation was managed centrally at Diocesan level by an exam board chaired by Sanoj Achen.

World Sunday School day:World Sunday school day was celebrated on 10 November 2024. Sunday School children assisted [REDACTED] in world Sunday school day service. Sermon was given by Sunday school student [REDACTED].Sunday school children performed song during the service.Medals and certificates were distributed to students for their achievements in the annual exam.

FOR THE YEAR ENDED 31 MARCH 2025

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Choir

The Edinburgh St Andrews Mar Thoma Church Choir was formed on 19 October 2021 and has been registered with the DSMC. This year we have celebrated 9 June 2024 as Choir Sunday. The Choir has been heavily involved in leading the church in hymns during our monthly and occasionally fortnightly Holy Communion Services, special thanks to [REDACTED] our Choir Master in her excellent song selections and to our fellow choir members for always leading our hymns. Also, thanks to Mr [REDACTED] and Thejus Palooran for the instrumental support making the choir even more divine and thanks to [REDACTED] for operating the sound system during our Holy Communion services. Our church choir chose to perform several Christmas Carols during the lead-up to Christmas and our Annual Christmas carol service. On behalf of St Andrews MTC Edinburgh I would like to express my hearty thanks to Our Vicar [REDACTED], choir lead [REDACTED] and the Choir office bearers of 2024/2025 for all their hard work and commitment to the choir. Our Newly elected choir Master for the year 2025-2026 is [REDACTED]

[REDACTED]

St Andrews Fun ,Family day out

On 1 June 2024 the parish organised a BBQ day out at Craigtoun country park St. Andrews. Members from all four prayer groups actively participated. Thanks to convenors [REDACTED] for nicely co-ordinating the event.

Onam 2024

This year, we as a parish celebrated Onam on 14 September 2024 and served special traditional Onam Lunch to our Parishioners. Thanks to the event co-ordinators [REDACTED] and our Youth fellowship members for co-ordinating the event nicely. Thanks To [REDACTED] for nicely Compering the event.

Parish Day

This year we celebrated our Parish day on 6 October 2024 after the harvest festival at St Mary's Episcopal church hall. Dinner was served to all Parishioners after the service. Thanks to all Parishioners for their help and support. Special thanks to Convenors [REDACTED]

Harvest festival

The harvest festival is a time of giving thanks to our Lord for his countless blessings. This year's Harvest Festival was held at Dalmahoy Church Hall on 6 October 2024 after the service. All families took part in making it a grand success, raising £5,875 through a Fete and sale this year. I would like to appreciate every family for their generous offerings and active participation. May God Almighty bless our labour and reward us accordingly. Thanks to [REDACTED] for co-ordinating and overseeing the success of this year's Harvest festival.

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Christmas Carol Service

This year we celebrated our carol service on 21 December 2024 at Uphall South Church. Our Vicar [REDACTED] led the service and delivered a Fruitful Christmas message. Let me appreciate all our organisations; Choir, Sunday school, Youth fellowship and Sevika Sangam for their contributions towards the Christmas Event. Special thanks to Choir leader [REDACTED]

[REDACTED]

House to House Carol singing

This year we had the wonderful experience of participating in the carol rounds. We had our house-to-house carol service on the 13th, 14th and 15th of December 2024. Our Vicar [REDACTED] participated in the house-to-house carol singing, which was a wonderful blessing for all. Special thanks to all prayer groups and the families who hosted us with lunch. We managed to collect £2,380 through carol singing this year. Thanks to the Co-ordinators [REDACTED] for their hard work.

Watch night Service

This year we have held a watch night service on 31 December 2024 at 10pm at St Marys Episcopal Church Dalmahoy which was a blessing. Thanks to [REDACTED] for sponsoring cakes for everyone.

Family Conference

This year we had a family conference from 14 February 2025 till 16 February 2025. The theme for this year's conference was "ancora " Rooted in Faith - United in Christ Ephesians 4:13. A total of 104 members participated in this Years Conference.

The Venue was Ardreck School Crieff, Members from all four Prayer Groups Actively Participated.

[REDACTED]

This year We had Three Sponsors for Our Family Conference: Golden Ambel restaurant, J&J Will Writers Scotland and Arambella online Boutique. Special thanks to all the sponsors for supporting our Parish's Family Conference.

Visitors

This year [REDACTED] Holy Trinity Mar Thoma Church Nottingham visited our Parish on 22 September 2024 in connection with Diocesan Sunday and pulpit change, vicar also celebrated Holy Qurbana with us. Thanks to [REDACTED] for celebrating Holy Qurbana on 16 February 2025 Sunday during our Family Conference.

Financial review

The church's main source of income is from membership and donations.

We started the year 2024-25 with an opening balance of £62,305. Our closing balance for the year ending 2024-25 is £21,033 and cash in hand £5. We received generous contributions and support from our members. Thanks to all Edavaka Sangham Members.

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The funds at 31 March 2025 are £21,038 which are considered reasonable.

Gift aid

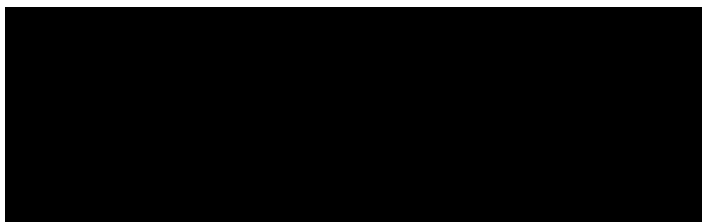
In the reporting year ,we have managed to claim £30,402 as Gift Aid from HMRC.

Structure, governance and management

The charity is an Scottish Incorporated Charity (SCIO) charity, number SC051120, and is administered in accordance with the terms of the Constitution.

Reference and administrative details

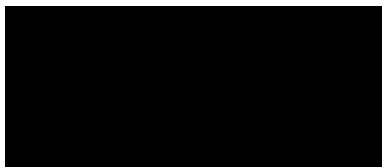
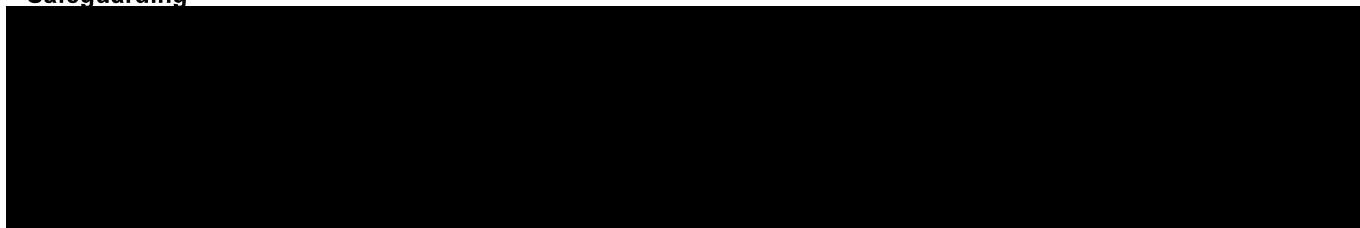
The trustees who served during the year and up to the date of signature of the financial statements were:



Members of the parish are eligible for appointment as a Trustee. Office bearers are elected for a period of one year and all members of the Executive Committee shall retire from office at the AGM and are available for re-election.

None of the trustees has any beneficial interest in the charity.

Safeguarding



Independent Examiner

Thomson Cooper
22 Stafford Street
EH3 7BD

ST ANDREWS MAR THOMA CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Committee Meetings

We held 13 committee meetings this reporting year to decide on various matters regarding the spiritual welfare and general administration of our Parish. I would like to record a word of appreciation to all our committee members for their active participation and valuable input.

Church Building Search Committee

Thanks to church building search committee members for finding the Blackbraes and Shieldhill Parish Church and brought to the attention of Executive committee and General body.

Conclusion

From the bottom of my heart, I express my appreciation to all the members of our parish for their kind support during this financial year. Let me also appreciate our Vicar [REDACTED] and all our committee members for their meritorious services. As a parish, we experienced God's protection and care. As our Diocesan Episcopa Thirumeni mentioned in his sermon during our church Consecration as a Parish family Let us join our hands together and strive forward to lead our parish to further heights. May God bless us all.

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 Scotland 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;
- 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 adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

The trustees' report was approved by the Executive Committee.

[REDACTED]
Trustee

Date: 18-12-25
.....

ST ANDREWS MAR THOMA CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST ANDREWS MAR THOMA CHURCH

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages to 13.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Thomson Cooper Accountants
22 Stafford Street
Edinburgh
EH3 7BD

Dated: 18-12-25

ST ANDREWS MAR THOMA CHURCH

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Total 2025 £	Total 2024 £
<u>Receipts</u>		
Membership subscriptions	26,315	21,995
Special and other donations	43,750	16,009
Offertories	8,331	8,571
Bible school, conferences and other church activities	27,621	10,458
Fete and other fundraising	4,947	2,593
Total receipts	110,964	59,626
<u>Payments</u>		
<u>Cost of charitable activities</u>		
Church hall rent	2,125	2,421
Guest honorarium and worship expenses	750	898
Vicar salary share and travel expenses	20,262	27,641
Zonal/COMPE expenses	18,944	11,722
Sunday School expenses	1,912	3,356
Festival expenses	4,882	2,875
Sundry expenses	233	296
Sevika Sangam	981	3,389
Accountancy fees	2,784	-
	52,873	52,598
<u>Payments relating to assets and investment movements</u>		
Purchase of assets	99,358	-
Total payments	152,231	52,598
Excess of receipts over payments	(41,267)	7,028

ST ANDREWS MAR THOMA CHURCH

Statement of Balances

AS AT 31 MARCH 2025

		Total 2025 £	Total 2024 £
Fixed assets			
Tangible assets	4	99,340	-
Bank and deposit balances			
Bank and deposit balances brought forward		62,305	55,277
Excess of receipts over payments in year		(41,267)	7,028
Bank and deposit balances carried forward		21,038	62,305
Liabilities			
Expenses		984	2,174

The Accounts were approved by the Executive Committee on 18-12-25

Signed for and on behalf of the Executive Committee


Secretary

ST ANDREWS MAR THOMA CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

St Andrews Mar Thoma Church is a Scottish Charitable Incorporated Organisation (SCIO) registered on 13 July 2021.

1.1 Accounting convention

The financial statements have been prepared on the Receipts and Payments basis in accordance with the charity's constitution, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 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 or grantors 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.

1.3 Income

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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 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.

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 the statement of financial activities.

ST ANDREWS MAR THOMA CHURCH

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

1 Accounting policies (Continued)

1.6 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).

2 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

3 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

4 Tangible fixed assets

	Freehold land and buildings £
Cost	
Additions	99,340
At 31 March 2025	99,340
Carrying amount	
At 31 March 2025	99,340

5 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	62,305	110,964	(152,231)	21,038
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	55,277	59,626	(52,598)	62,305