

Trustees' Report and Financial Statements for the Year Ended 5 Apr 2018  
for  
ST. MARY AND ST. MICHAEL COPTIC ORTHODOX CHURCH

HG Bishop Antony

Coptic Orthodox Patriarchate  
Diocese of Ireland, Scotland, N.E.England & its Affiliated Regions  
40 Kingston Drive,  
Whitley Bay,  
Tyne and Wear  
NE26 1JJ

Mrs Samira Saad Naguib

The State Hospital Carstairs  
Management Accountant  
Finance department  
ML1 1 8RP

Cherry Trees  
Caldwellside,  
Lanark  
South Lanarkshire  
ML1 1 7SA

ST. MARY AND ST. MICHAEL COPTIC ORTHODOX CHURCH

Council's Report for the Year Ended 5 April 2018

The Council presents its report with the financial statements of the charity for the year ended 5 April 2018. The Council has adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number: **SC044428**

**Principal address**

9 Balsusney Road  
Kirkcaldy  
KY2 5LG

**Council**

HGBishop Antony (Chairman of the Council)  
Dr M Naguib  
Dr H Kirolos  
Dr A Habib  
Dr G Naguib  
Professor A Ayoub  
Mr N Shahid  
Mrs N Cowden  
Dr S Morgan  
Dr K Kamel

**Independent examiner**

Mrs Samira Saad Naguib

The State Hospital Carstairs  
Management Accountant  
Finance department  
ML11 8RP

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**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 council members**

The council shall consist of the charity trustees who have been appointed by HG Bishop Antony and 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 HG Bishop Antony and meets at least four times per annum. Certain responsibilities are delegated to members of the council as appropriate.

**Risk management**

The Council has a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are

in place to provide reasonable assurance against fraud and error.

## ST. MARY AND ST. MICHAEL COPTIC ORTHODOX CHURCH

Trustees' Report for the Year Ended 5 April 2018

### 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 worship is conducted regularly on alternate Saturday and Sunday mornings and occasionally on Saturday 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.

### ACHIEVEMENT AND PERFORMANCE

Attendance to worship has remained at around 75 people for morning services.

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

Referring to the following accounts, regular donations for the year have slightly risen while other donations (typically for specific purposes) has declined.

At 06<sup>th</sup> April 2017, the charity's net funds were **£11,261.64**. The overall income fund was **£78,226.91** and expenditure was **£39,035.60**. This has resulted in the charity having net funds at 05<sup>th</sup> April 2018 of **£50,452.95**

### STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Management Council to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Management Council should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and its statements of recommended practice have been followed, subject any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Management Council is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to insure that the financial statements comply with the Charities Accounts (Scotland) Regulations 2006. The Management Council is 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.

Approved by order of the Management Council on 7 July 2018 and signed on its behalf by:



HG Bishop Antony

Independent Examiner's Report to the Trustees of  
St. Mary and St. Michael Coptic Orthodox Church

I report on the accounts for the year ended 5 April 2018 set out on pages four and five

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. The charity's trustees consider that the audit requirement of Regulation IO(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.



**Independent examiner**  
Mrs Samira Saad Naguib

The State Hospital Carstairs  
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**St Mary and St Michael Coptic Orthodox Church**  
**Receipts & Payments for year ended 05 April 2018**

<b><u>Receipts</u></b>	<b><u>2017-18</u></b>	<b><u>2016-17</u></b>	<b><u>Payments</u></b>	<b><u>2017-18</u></b>	<b><u>2016-17</u></b>
<b><u>TSB Acc 11307968</u></b>					
Regular donations	£19,342.00	£18,909.00	General supplies	£1,597.11	£2,012.33
Other donations	£24,305.38	£28,353.53	Utilities	£4,775.18	£1,073.75
Other income	£34,579.53		Banking	£242.62	£233.78
			Church service	£7,300.00	£9,483.00
			Equipment	£1,845.47	£1,825.75
			Travel expenses	£3,365.94	£5,329.15
			Insurance	£1,265.09	£1,142.47
			Donations	£9,900.00	£9,415.00
			Projects	£8,642.21	£13,421.51
			Transfer to Acc 11356160	£32,700.00	£8,700.00
			Events & activities	£101.98	£69.55
			Returned cheque amount		£1,000.00
<b>Subtotal</b>	<b>£78,226.91</b>	<b>£47,262.53</b>	<b>Subtotal</b>	<b>£71,735.60</b>	<b>£53,706.29</b>
<b><u>TSB Acc 11356160</u></b>					
Transfer from Acc 11307968	£32,700.00	£8,700.00			
<b>Subtotal</b>	<b>£32,700.00</b>	<b>£8,700.00</b>	<b>Subtotal</b>	<b>£0.00</b>	<b>£0.00</b>
	<b>£110,926.91</b>	<b>£55,962.53</b>		<b>£71,735.60</b>	<b>£53,706.29</b>
<b>Funds at 06 Apr 17</b>	<b><u>£11,261.64</u></b>	<b><u>£9,005.40</u></b>	<b>Funds at 05 Apr 18</b>	<b><u>£50,452.95</u></b>	<b><u>£11,261.64</u></b>
	<b><u>£122,188.55</u></b>	<b><u>£64,967.93</u></b>		<b><u>£122,188.55</u></b>	<b><u>£64,967.93</u></b>

The financial statement was approved by the Council on 7 July 2018 and signed on its behalf by:



HG Bishop Antony – Chairman of the Council