

Council's Report and Financial Statements for the Year Ended 5 April 2026
for
ST. MARY AND ST. MICHAEL COPTIC ORTHODOX CHURCH
REGISTERED CHARITY NUMBER:SC044428

HE Metropolitan Antony

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

Mrs. Samira Saad Naguib

Retired Senior Management Accountant
The State Hospital Carstairs
Finance department
Cherry Trees
Caldwellside,
Lanark
South Lanarkshire
ML11 7SA

ST. MARY AND ST. MICHAEL COPTIC ORTHODOX CHURCH

Council's Report for the Year Ended 5 April 2026

The Council presents its report with the financial statements of the charity for the year ended 5 April 2026. 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

3 Brierwood Way
Westacres, Newton Mearns
G77 6ZY

Council members

- HE Metropolitan Antony (Chairman)
- Dr G. Nagiub (Treasurer)
- Dr S. Morgan
- Dr K. Kamel (Secretary)
- Mr Youssef Sadek

Associate Council Members

- Mr Nader Shahid (Non-executive Associate Member for Finance)
- Miss Sonia Ayad
- Mr Jack Barsoum

Independent examiner

Mrs. Samira Saad Naguib
The State Hospital Carstairs
Retired Senior Management Accountant
Finance department
Cherry Trees, Caldwellside,
Lanark, South Lanarkshire
ML11 7SA

Signatories:

- Signed by HE Metropolitan Antony (on behalf of the Council)
- Independent Examiner's signature and date (Mrs. Samira Saad Naguib, 1 September 2026).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The church is administered in accordance with its deed of constitution and the responsibilities set out in the governing document.

Recruitment and appointment of council members

Council members are appointed by HE Metropolitan Antony, who selects members of the church with appropriate gifts and skills. They serve until further notice.

Associate council members

Appointed by the Council to support the members in specific tasks.

Organisational structure

The Council is chaired by HE Metropolitan Antony and meets at least four times per year. Certain responsibilities are delegated to individual members as appropriate.

Risk management

The Council reviews risk regularly and ensure controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

The Orthodox Church exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. The church provides regular Sunday worship and Sunday School, celebrates Christian festivals, undertakes outreach work, and supports charitable causes in the UK, Egypt, and elsewhere.

ACHIEVEMENTS AND PERFORMANCE

- Worship attendance continues to increase, with 100-120 people attending Sunday morning services.
- Regular church services have grown to three times per week.
- The church serves an Orthodox congregation from diverse backgrounds including Egyptian, Sudanese, Scottish, Iraqi, Syrian, Indian, and Eritrean members.
- Sunday School numbers are also growing year on year.
- Charitable work includes support for Arberglen Care Home in Hamilton and other churches and social organisations across Scotland, England, Northern Ireland, the Republic of Ireland, and Egypt.

On 06th April 2025, the charity's net funds were £ **£55,236.60**.

The overall income fund was **£151,201.70** and expenditure was **£147,415.43**.

This has resulted in the charity having net funds on 05th April 2026 of **£59,022.87**.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Charity law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity. In preparing the financial statements, the Council must:

- **Select suitable accounting policies and apply them consistently.**
- **Make judgements and estimates that are reasonable and prudent.**
- **State whether applicable accounting standards and recommended practice have been followed.**
- **Prepare the financial statements on a going concern basis unless inappropriate.**

The Council is responsible for keeping proper accounting records and safeguarding the assets of the charity, including taking steps to prevent and detect fraud.

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 ensure 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 15 September 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Antony', written over a light blue horizontal line.

HE Metropolitan 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 2026 set out on pages five and six.

Respective responsibilities of trustees and examiner

The charity council is 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 Council considers 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 council members 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

1 September 2026

St Mary and St Michael Coptic Orthodox Church									
Receipts & Payments for year ended 05 April 2026									
Receipts		2025-26		2024-25		Payments		2025-26	2024-25
TSB Acc 11307968									
Regular donations		£85,161.90		£62,217.58		Hardship fund		£200.00	
Irregular donations		£31,290.03		£51,280.00		Church Insurance		£1,820.58	£1,771.31
Refunds		£568.99		£220.49		Church Maintenance		£5,972.10	£18,494.09
HMRC		£20,408.63		£40,953.94		Church services		£850.00	£2,150.00
Cash donation		£3,369.09		£1,294.73		Church Utilities		£10,735.27	£11,585.60
Transfer				£30,000.00		Church Equipment		£680.10	£0.00
						Church projects		£27,042.45	£0.00
						Burial site		£1,113.88	
						Events & activities		£2,889.01	£2,214.84
						General supplies		£2,803.16	£2,834.12
						Priest travel		£3,874.98	£3,500.00
						Priest Car			£22,654.99
						Priest NI		£8,377.54	£7,248.98
						Priest Pension		£2,538.24	£2,522.29
						Priest Salary		£32,670.12	£32,769.00
						Priest expenses			£450.00
						Priest immigration		£5,898.00	£12,112.00
						Charity donation		£29,950.00	£22,580.70
						Transfer to Acc 11356160		£10,000.00	£10,000.00
Subtotal		£140,798.64		£185,966.74		Subtotal		£147,415.43	£152,887.92
TSB Acc 11356160									
Transfer from Acc 11307968		£10,000.00		£10,000.00		Transfer to Acc 11307968		£0.00	£30,000.00
Interest		£403.06		£299.55					
Subtotal		£10,403.06		£10,299.55		Subtotal		£0.00	£30,000.00
		£151,201.70		£196,266.29				£147,415.43	£182,887.92
Funds at 06 Apr 25		£55,236.60		£41,858.23		Funds at 05 Apr 26		£59,022.87	£55,236.60
		£206,438.30		£238,124.52				£206,438.30	£238,124.52

The financial statement was approved by the Council on 15 September 2026 and signed on its behalf by:



HE Metropolitan Antony – Chairman of the Council