

REGISTERED COMPANY NUMBER: 02526826 (England and Wales)
REGISTERED CHARITY NUMBER: 1005852

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Bishopric of Public Ecumenical and
Social Services UK

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

**Bishopric of Public Ecumenical and
Social Services UK**

**Contents of the Financial Statements
for the year ended 31 December 2023**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10

**Bishopric of Public Ecumenical and
Social Services UK**

**Report of the Trustees
for the year ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. 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 charity's objectives continued to be that of the advancement of the Christian religion in accordance with the tenets and doctrines of the Coptic Orthodox Church, for the advancement of education and for the relief of poverty in the United Kingdom and overseas.

The Trustees have paid due regard to guidance in relation to Public Benefit issued by the Charity Commission in deciding what activities the charity should undertake. The Trustees are of the opinion that it has fully complied with all such guidance.

Grantmaking

The Trustees have complete discretion to pay any grants which fall within the charity's objectives. The Trustees meet annually to discuss and approve existing and new grants. They also communicate with each other at other times for this purpose should the need arise.

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Despite the difficulties and challenges faced in 2022, the charity managed to obtain overall good results.

The congregation of the Coptic community in UK faced huge demands for other charitable causes inside and outside UK. In spite of that, donations collected in the year were £91,773 compared with £97,616 in 2022.

This enabled the charity to give similar level of grants in 2023 of £135,000 (2022: £89,220) to its related charity with common trustees based in Egypt so that it could maintain the same level of services provided as those provided in 2022. In addition, the charity gave out grants of £24,000 (2022: £26,000) to assist with funds towards marriages in the event that lack of such funds is causing hardship.

The charity did not make new loans in the year ended 31 December 2023 (2022: Nil) to support families with medical emergencies. At the year end, there is no amount (2022: Nil) due from Bishopric of Ecumenical and Social Services Egypt. For further information see note 6.

In 2023 the charity intends to use some of the funds, kept for emergencies in the bank, to help extend services to new areas not serviced before.

The charity prides itself that running of the charity continues to be done by volunteers who are not remunerated.

FINANCIAL REVIEW

Financial review

During the year ended 31 December 2023, the charity received donations to the value of £91,773 (2022: £97,616) and gift aid refunds of £9,964 (2022: £11,606). The charity incurred direct charitable expenditure of £144,020 in 2023 (2022: £89,220) and governance costs of £3,353 in 2023 (2022: £3,478) giving rise to a net deficit of £54,660.

At 31 December 2023, as shown on the Balance Sheet on page 7, the charity had unrestricted funds of £84,839 (2022: £139,499). Accordingly, the Trustees are pleased to advise that they consider the charity to have sufficient funds to meet its current and future obligations.

There is expected to be a continuing negative impact of Covid-19 on UK and global economies and charities. The Trustees believe they are taking the necessary actions to address the risks arising, and to date the charity has continued to operate effectively. Donors have maintained donations through standing order. The charity has sufficient unrestricted reserves to meet its fixed costs for the foreseeable future, at least 12 months from the date of signing of these financial statements.

**Bishopric of Public Ecumenical and
Social Services UK**

**Report of the Trustees
for the year ended 31 December 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The composition of the Charity's board of Trustees is reviewed regularly with a view to achieving a spread of expertise and age designed to facilitate the achievement of the Charity's objectives. The Trustees keep up to date on their responsibilities by various means, such as reviewing the Charity Commission website, reading relevant periodicals and professional advice.

Key management personnel remuneration

The Trustees consider the board of Trustees as comprising 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. All Trustees give of their time freely and no trustee remuneration or reimbursement of expenses was paid in the year.

Risk management

The trustees have 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.

The charity is dependent on significant donations in order to continue making grants. Thus the major risk to the charity's ability to achieve its primary aims is failure to receive those donations. The Trustees mitigate this risk by holding a level of reserves approximately in line with average annual expenditure.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02526826 (England and Wales)

Registered Charity number

1005852

Registered office

29 Middle Field
London
NW8 6ND

Trustees

G M Girgis
Dr I H Tadros

The custodian of the charity was:

Bishop Yolios

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

The Trustees have examined the major strategic, business and operational risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to any significant risks.

Company Secretary

Dr I H Tadros

**Bishopric of Public Ecumenical and
Social Services UK**

**Report of the Trustees
for the year ended 31 December 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Grant Harrod Lerman Davis LLP

Chartered Accountants

1st Floor

Healthaid House

Marlborough Hill

Harrow

Middlesex

HA1 1UD

Approved by order of the board of trustees on 17/6/24 and signed on its behalf by:

George Girgis
.....

G M Girgis - Trustee

**Independent Examiner's Report to the Trustees of
Bishopric of Public Ecumenical and
Social Services UK**

Independent examiner's report to the trustees of Bishopric of Public Ecumenical and Social Services UK ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Jeremy Harrod FCCA
The Association of Chartered Certified Accountants

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Date: 17/6/24

**Bishopric of Public Ecumenical and
Social Services UK**

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		91,773	97,616
Investment income	2	940	104
Total		92,713	97,720
 EXPENDITURE ON			
Charitable activities			
Charitable activities		147,373	92,698
 NET INCOME/(EXPENDITURE)		(54,660)	5,022
 RECONCILIATION OF FUNDS			
Total funds brought forward		139,499	134,477
 TOTAL FUNDS CARRIED FORWARD		84,839	139,499

The notes form part of these financial statements

**Bishopric of Public Ecumenical and
Social Services UK**

**Balance Sheet
31 December 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		84,839	139,499
NET CURRENT ASSETS		84,839	139,499
TOTAL ASSETS LESS CURRENT LIABILITIES		84,839	139,499
NET ASSETS		84,839	139,499
FUNDS	6		
Unrestricted funds		84,839	139,499
TOTAL FUNDS		84,839	139,499

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

George Girgis
.....
G M Girgis - Trustee

**Bishopric of Public Ecumenical and
Social Services UK**

**Notes to the Financial Statements
for the year ended 31 December 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	940	104

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
The auditing of accounts of any associate of the charity	3,000	3,000

**Bishopric of Public Ecumenical and
Social Services UK**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,616
Investment income	104
Total	97,720
 EXPENDITURE ON	
Charitable activities	
Charitable activities	92,698
 NET INCOME	5,022
 RECONCILIATION OF FUNDS	
Total funds brought forward	134,477
 TOTAL FUNDS CARRIED FORWARD	139,499

6. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	139,499	(54,660)	84,839
 TOTAL FUNDS	139,499	(54,660)	84,839

**Bishopric of Public Ecumenical and
Social Services UK**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	92,713	(147,373)	(54,660)
	<u>92,713</u>	<u>(147,373)</u>	<u>(54,660)</u>
TOTAL FUNDS	<u>92,713</u>	<u>(147,373)</u>	<u>(54,660)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	134,477	5,022	139,499
	<u>134,477</u>	<u>5,022</u>	<u>139,499</u>
TOTAL FUNDS	<u>134,477</u>	<u>5,022</u>	<u>139,499</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,720	(92,698)	5,022
	<u>97,720</u>	<u>(92,698)</u>	<u>5,022</u>
TOTAL FUNDS	<u>97,720</u>	<u>(92,698)</u>	<u>5,022</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	134,477	(49,638)	84,839
	<u>134,477</u>	<u>(49,638)</u>	<u>84,839</u>
TOTAL FUNDS	<u>134,477</u>	<u>(49,638)</u>	<u>84,839</u>

**Bishopric of Public Ecumenical and
Social Services UK**

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

6. MOVEMENT IN FUNDS - continued

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	190,433	(240,071)	(49,638)
TOTAL FUNDS	<u>190,433</u>	<u>(240,071)</u>	<u>(49,638)</u>

7. RELATED PARTY DISCLOSURES

During the year the charity did not pay grants to a charity with a common trustee that operates in Egypt £144,020 (2022: £89,220). The related charity, Bishopric of Ecumenical and Social Services Egypt is related through having common trustees that are able to exert control over the operations of the charity. Donations were received from the trustees during the year totalling £81,808 (2022: £86,009).

8. ULTIMATE CONTROLLING PARTY

Bishopric of Public Ecumenical and Social Services UK is not controlled by any one individual or group of individuals.