

Charity number: 1135782

**The Melkite Greek Catholic Church UK**  
**Trustees' report and financial statements for**  
**the year ended 31 December 2020**

# **The Melkite Greek Catholic Church UK**

## **Contents**

|                                      | <b>Page</b>  |
|--------------------------------------|--------------|
| Legal and administrative information | <b>1</b>     |
| Trustees' report                     | <b>2 - 3</b> |
| Independent examiners' report        | <b>4</b>     |
| Statement of financial activities    | <b>5</b>     |
| Balance sheet                        | <b>6</b>     |
| Notes to financial statements        | <b>7-9</b>   |

# **The Melkite Greek Catholic Church UK**

## **Legal and administrative information**

|                             |   |   |
|-----------------------------|---|---|
| <b>Charity number</b>       | 1135782   |   |
| <b>Business address</b>     | 46 Sunderland Avenue<br>Oxford<br>OX28DU  |   |
| <b>Registered office</b>    | 46 Sunderland Avenue<br>Oxford<br>OX2 8DU   |   |
| <b>Trustees</b>             | Dr. Shafiq Abouzayd<br>Mrs. Rania Choueiry<br>Mrs. Marlene Makhoul<br>Dr. Ramzi Sanbar      |   |
| <b>Management committee</b> | Dr Ramzi Sanbar<br>Mrs Marlene Makhoul<br>Dr Shafiq Abouzayd<br>Mrs Rania Choueiry          | President<br>Secretary<br>Head of Parish<br>Treasurer |
| <b>Accountant</b>           | S.K. Accounting & Tax Services Limited<br>110 Hillside Gardens Edgware<br>London<br>HA8 8HD |   |

# **The Melkite Greek Catholic Church UK**

## **Report of the trustees For the year ended 31 December 2020**

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The Melkite Greek Catholic church was formed a charity in 2010 under the charities act. The trustees have set up the systems and objectives for the events. The Charity is governed by four trustees and two members. This forms the basic structure of the charity as well. All the trustees perform their duties as rules set out in the constitution. The constitution sets out the powers, proceeding, administrative powers and benefits of trustees including the tenure and appointment of trustees and permanent member guidance.

The trustees are responsible for making decision on all matters of general concern and importance including deciding on how the funds are spent.

### **Objectives and activities**

The Objects of the Charity are the advancement of the Christian faith for the benefit of the public by the establishment, management, administration and promotion of the Melkite Greek Catholic Church in the United Kingdom and in particular but not so as to limit the generality of the foregoing:-

- (a) The establishment and administration of Melkite Greek Catholic parishes in the United Kingdom;
- (b) The provision and funding of the parish priests of the Melkite Greek Catholic Church in the United Kingdom;
- (c) The organisation of public liturgical celebrations according to the rites and traditions of the Melkite Greek Catholic Church;
- (d) The relief of need among Melkite Greek Catholic Christians in the United Kingdom and elsewhere;
- (e) The promotion of the traditions and culture of the Melkite Greek Catholic Church.

### **Achievements and performance**

The Melkite Greek Catholic Church is newly formed charity under the charities act. The trustees have set up the systems and objectives for the events. The Charity was able to raise sufficient funds to cover its expenses and do some community events, such as, pastoral events and religious celebrations. The Charity expects to conduct multiple events to fulfil its objects in the future years as the Charity grows.

### **Financial review**

The Trustees report that income received in the year was £53,410.

The Trustees spent £35,092 in support of the priest's salary and house in Oxford, together with other expenses for the Church. Accountancy charges came to £700.

The above resulted in surplus of income over expenditure for the year of £ 18,318.

The charity have reserve fund of £ 55,806 available.

The Trustees confirm their commitment to carry on the Charity within the funds available.

# **The Melkite Greek Catholic Church UK**

## **Report of the trustees for the year ended 31 December 2020**

### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of 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 UK 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 proper accounting records which 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 Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. 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

On behalf of the board

Dr. Shafiq Abouzayd  
**Trustee**

Mrs. Rania Choueiry  
**Trustee**

26 February 2021

## **The Melkite Greek Catholic Church UK**

### **Independent examiner's report to the trustees on the unaudited financial statements of The Melkite Greek Catholic Church UK.**

I report on the accounts of The Melkite Greek Catholic Church UK for the year ended 31 December 2020 set out on pages 2 to 9.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep proper accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Sajjad Kassamali F.C.A**  
**Chartered Accountant**  
**Independent examiner**  
**110 Hillside Gardens**  
**Edgware**  
**London, HA8 8HD**

# The Melkite Greek Catholic Church UK

## Statement of financial activities

**For the year ended 31 December 2020**

|   | Notes | Unrestricted<br>funds<br>£ | 2020<br>Total<br>£ | 2019<br>Total<br>£ |
|---|-------|----------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                 |       |                            |                    |                    |
| Incoming resources from generating funds: |       |                            |                    |                    |
| Voluntary income                          | 2     | 53,410                     | 53,410             | 58,075             |
| <b>Total incoming resources</b>           |       | 53,410                     | 53,410             | 58,075             |
| <b>Resources expended</b>                 |       |                            |                    |                    |
| Trustees' remuneration                    |       | 6,642                      | 6,642              | 21,057             |
| Establishment costs                       |       | 17,252                     | 17,252             | 15,590             |
| Motor and travelling expenses             |       | 10,409                     | 10,409             | 5,157              |
| Accountancy fees                          |       | 700                        | 700                | 700                |
| Sundry Expenses                           |       | -                          | -                  | 500                |
| <b>Total resources expended</b>           |       | 35,092                     | 35,092             | 45,817             |
| <b>Net income/(expense) for the year</b>  |       | 18,318                     | 18,318             | 12,258             |
| Total funds brought forward               |       | 37,488                     | 37,488             | 25,190             |
| <b>Total funds carried forward</b>        |       | 55,806                     | 55,806             | 37,448             |

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**The notes on pages 7 to 9 form an integral part of these financial statements.**

## The Melkite Greek Catholic Church UK

### Balance sheet as at 31 December 2020

|   | Notes | 2020          | 2019           |
|---|-------|---------------|----------------|
| <b>Current assets</b>                                 |       |               |                |
| Cash at bank and in hand                              |       | <u>56,506</u> | <u>41,205</u>  |
|   |       | 56,506        | 41,205         |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(700)</u>  | <u>(3,757)</u> |
| <b>Net current assets</b>                             |       |               |                |
| <b>Net assets</b>                                     |       | <u>55,806</u> | <u>37,488</u>  |
| <b>Funds</b>  |       | <u>55,806</u> | <u>37,488</u>  |
| Unrestricted income funds                             |       | <u>55,806</u> | <u>37,488</u>  |
| <b>Total funds</b>                                    |       | <u>55,806</u> | <u>37,488</u>  |

The financial statements were approved by the trustee on 26 February 2021 and signed on its behalf by

**Dr. Shafiq Abouzayd**

**Mrs Rania Choueiry**

The notes on pages 7 to 9 form an integral part of these financial statements.



# The Melkite Greek Catholic Church UK

## Notes to financial statements for the year ended 31 December 2020

### 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

#### 1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

#### 1.2. Cash flow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

#### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 2. Voluntary income

|           | Unrestricted funds | 2020          | 2019          |
|-----------|--------------------|---------------|---------------|
|           | £                  | Total         | Total         |
|           |                    | £             | £             |
| Donations | <u>53,410</u>      | <u>53,410</u> | <u>58,075</u> |
|           | <u>53,410</u>      | <u>53,410</u> | <u>58,075</u> |

# The Melkite Greek Catholic Church UK

## Notes to financial statements

for the year ended 31 December 2020

### 3. Employees

#### Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

|                | 2020<br>Number | 2019<br>Number |
|----------------|----------------|----------------|
| Administration | <u>4</u>       | <u>4</u>       |

### 4. Trustees' emoluments

There were no employees during the year apart from the trustees.

|                                 | 2020<br>£    | 2019<br>£     |
|---------------------------------|--------------|---------------|
| Remuneration and other benefits | <u>6,642</u> | <u>21,057</u> |

### 5. Creditors: amounts falling due Within one year

|                              | 2020<br>£  | 2019<br>£  |
|------------------------------|------------|------------|
| Accruals and deferred income | <u>700</u> | <u>700</u> |

# The Melkite Greek Catholic Church UK

## Notes to financial statements for the year ended 31 December 2020

### 7. Analysis of net assets between funds

|  | Unrestricted<br>funds | Total<br>funds |
|--|-----------------------|----------------|
|  | £                     | £              |
| Fund balances at 31 December 2020 as represented by: |                       |                |
| Current assets                                       | 56,506                | 56,506         |
| Current liabilities                                  | (700)                 | (700)          |
|  | <u>55,806</u>         | <u>55,806</u>  |

### 8. Unrestricted funds

|                   | At<br>1 January<br>2020 | Incoming<br>resources | Outgoing<br>resources | At<br>31 December<br>2020 |
|-------------------|-------------------------|-----------------------|-----------------------|---------------------------|
| Unrestricted Fund | <u>37,488</u>           | <u>53,410</u>         | ( <u>35,092</u> )     | <u>55,806</u>             |