

REGISTERED CHARITY NUMBER: 1122211

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2019  
For  
St Thomas Mar Thoma Church, Bristol

Johns Accountancy & Taxation  
4 Northville Road  
Bristol BS7 0RG

St Thomas Mar Thoma Church, Bristol

Contents for the Financial Statements

For the Year Ended 31 March 2019

	<u>Page</u>
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	7-9
Detailed Statement of Financial Activities	10-11

# St. Thomas Mar Thoma Church, Bristol

## Report of the Trustees For the Year Ended 31<sup>st</sup> March 2019.

The trustees present their report with the financial statements of the charity for the year ending 31<sup>st</sup> March 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 and according to the charity law 2011.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name:** St. Thomas Mar Thoma Church, Bristol, UK

**Charity Registration Number:** 1122211

**Operational Address:** Vicarage, 24 Millward Grove, Fishponds, Bristol, BS16 5 AJ.

**Worshipping at:** St. Thomas Mar Thoma Church, Stackpool Road, Southville, Bristol, BS3 1NW.

**Vicar & President:** Rev. Abraham C Tharian

#### **Charity Trustees for the year 2018-19**

Mr. Niana Panickar	Vice President
Mr. Saji John	Secretary
Mr. Moncy V Mathew	Treasurer
Mr. Biju George	Accountant (Until December 2018)
Mr. Sanu Samuel	Lay Leader I
Mr. Chacko Mathew	Lay Leader II
Mr. Abrahham N T	Mandalam Representative
Mrs. Suja B George	Zonal Council Member
Mr. Jaffey Chacko	Zonal Assembly Member
Mr. Samuel Sam Moni	Edavaka Mission Representative
Mrs. Annamma K V	Sevika Sangham Representative
Mr. Sam K Varughese	Choir Representative
Mr. Renoy John Kurien	Youth Fellowship Representative
Mrs. Lekha Kuruvilla	Sunday School Representative
Mr. Binu B Varghese	Prayer Group Representative
Mr. Mency John Mathew	Prayer Group Representative
Mrs. Jinu Susan Varughese	Prayer Group Representative
Mrs. Lenitha Sunu	Prayer Group Representative
Mr. P.S.John	Prayer Group Representative

**Internal Auditors:** Mr. Zachariah Abraham and Mr. Sam John

**Independent Examiner:** John's Accountancy and Taxation, 4 Northville Road, Filton, Bristol, BS7 0RG.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a constitution adopted on 26<sup>th</sup> November 2006 as amended on 28<sup>th</sup> October 2007 and constitutes an unincorporated charity.

### **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.

### **Objectives and Activities**

#### **Review of Activities**

Sunday worship service starts at 9:30 am. The Holy Communion Service is celebrated in Malayalam on all Sundays except fourth Sundays on which the Holy Communion Service is celebrated in English.

The Parish day was celebrated on 01<sup>st</sup> April 2018. Rev. Jacob Mathew, Vicar of Hermon MTC, Birmingham was the chief guest. Achen led the holy communion service and gave the message. As a token of our appreciation and recognition, we had distributed Parish's certificate to our children those who passed GCSE, A-Level and University exams in last academic year during the parish day celebration.

VBS was held from 30<sup>th</sup> May to 02<sup>nd</sup> June 2018 and the theme was "TRANSFORMERS". Mrs. Pincey Santhosh, Carmel MTC, Liverpool was the leader. 65 children from our parish and sister churches attended the VBS.

The annual parish convention was held from 13<sup>th</sup> to 16<sup>th</sup> September 2018. Rev. Sam T Koshy (D.Th Student, Switzerland) was the main speaker. The main emphasis of this year's convention message was "Faithful Christian living in this world". Achen also took a session about the "signs & symbols" of our church, and it was given a great insight to our parish people, especially our youth.

Education Sunday was observed on 02<sup>nd</sup> September 2018 with a dedication service for all our students.

The harvest festival was celebrated on 02<sup>nd</sup> September, 2018.

Family Sunday was celebrated with Holy Communion on 28<sup>th</sup> October 2018. Almost all the families of the parish re-dedicated their lives during this service.

To share the joy of Christmas with our fellow parishioners, a group of our members visited the houses of all the parish members for carol singing during the Christmas season.

The Christmas carol service was held on the evening of 22<sup>nd</sup> December 2018. Rev. Fr. Saji Abraham was the chief guest and delivered the message.

Watch night service on New Year's Eve 2019 started at 9:00 pm with praise & worship and testimonies. We entered into the New Year with the celebration of Holy Communion. Our Vicar, Rev. Abraham C Tharian gave the message and led the Service.

Our church is a mission oriented church and our parish also has been actively involved in mission and charitable work here in UK and in India. This year, we have supported "Anpin Karam" project of our church in India.

Our Sunday school is continuing to support the "Snehatheeram project" in India from the offertory collection taking from Sunday school children. This is a project which takes care of the HIV patients and their dependents.

Our Youth fellowship meets regularly on every Sunday. Bible study, group discussion, intercessory prayer, etc. are part of their programme. They helped three youths in Kerala, India, who needed financial support in their education and medical treatment and also supported Bristol Foodbank.

The Sevika Sangham (Women's wing) of St Thomas Mar Thoma Church, Bristol, plays a major role in our church, they meet every Sunday after the service. Every year, this organization raises funds to be donated to the charitable organisations and other causes.

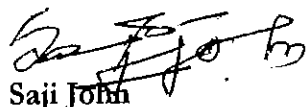
We have an active choir which supports worship service, parish convention, Christmas carol service, Ecumenical carol service, etc with their talented voice.

Our Edavaka mission focuses on the spiritual growth of our parishioners by conducting retreats, intercessory prayers, dhyana yogham and night prayer. Edavaka mission supported "Make A Wish UK" charity and also helped a person in need in India to build his house.

Area prayer groups meet once in a month in South Bristol, North Bristol, Bath, Yeovil-Taunton and Gloucester-Swindon areas for prayer meeting.

We would like to express our sincere gratitude to all our parishioners for their various contributions and prayers towards the overall growth of our parish.

**For and on behalf of the Trustees**



**Saji John**  
Secretary.

Independent Examiner's Report to the Trustees of  
St Thomas Mar Thoma Church, Bristol

I report on the accounts for the year ended 31 March 2019 set out on pages five to nine.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 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 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 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**

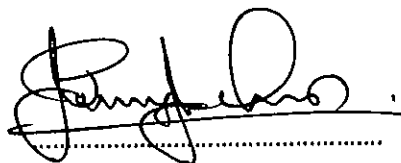
In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:  
to keep accounting records in accordance with section 130 of the 2011 Act; and

to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.



Jomy John

Johns Accountancy & Taxation

Filton


Bristol BS7 0RG


Date 11/10/2019

**St Thomas Mar Thoma Church, Bristol**

**Statement of Financial Activities**  
**For the Year Ended 31 March 2019**

			<b><u>2019</u></b>	<b><u>2018</u></b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total Funds</u></b>	<b><u>Total</u></b>
Notes	<b><u>Fund</u></b>	<b><u>Fund</u></b>		
	<b><u>(£)</u></b>	<b><u>(£)</u></b>	<b><u>(£)</u></b>	<b><u>(£)</u></b>
<b>INCOMING RESOURCES</b>				
Incoming resources from generated funds				
Voluntary Income	121,474	-	121,474	149,011
Activities for generating funds	712	-	712	9,550
Other Incoming resources	5,053	-	5,053	2,638
<b>Total Incoming resources</b>	<b>127,239</b>	<b>-</b>	<b>127,239</b>	<b>161,199</b>
<b>RESOURCES EXPENDED</b>				
Costs of Generating Funds				
Charitable Expenditure	70,537	-	70,537	45,790
Fundraising Expenses	-	-	-	-
Governance Cost	28,055	-	28,055	47,806
Other Resources expended	5,125	-	5,125	6,979
	<b>103,717</b>	<b>-</b>	<b>103,717</b>	<b>100,575</b>
<b>NET INCOMING RESOURCES BEFORE TRANSFERS</b>	<b>23,521</b>	<b>-</b>	<b>23,521</b>	<b>60,624</b>
Gross transfer between funds			-	-
Net incoming resources	<b>23,521</b>	<b>-</b>	<b>23,521</b>	<b>60,624</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	488,533	23,522	512,055	451,430
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>512,054</b>	<b>23,522</b>	<b>535,576</b>	<b>512,054</b>

  
.....  
Saji John  
Secretary

  
.....  
Moncy V Mathew  
Treasurer

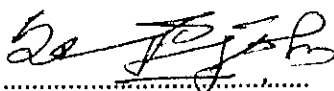
The notes form part of these financial statements


St Thomas Mar Thoma Church, Bristol

Balance Sheet  
At 31 March 2019

		<u>Unrestricted</u>	<u>Restricted</u>	<u>2019</u>	<u>2018</u>
		<u>Fund</u>	<u>Fund</u>	<u>Total</u>	<u>Total</u>
	Notes	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>	<u>(£)</u>
<b>FIXED ASSETS</b>					
Tangible Assets	4	888,337	-	888,337	848,831
<b>CURRENT ASSETS</b>					
Debtors	5	23,915	-	23,915	22,083
Cash at bank and in Hand		<u>32,893</u>	<u>-</u>	<u>32,893</u>	<u>31,386</u>
		56,807	-	56,807	53,469
<b>CREDITORS</b>					
Amounts falling due within one year	6	(59,901)	-	(59,901)	(29,121)
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>(3,093)</u>	<u>-</u>	<u>(3,093)</u>	<u>24,348</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		885,244	-	885,244	871,179
<b>CREDITORS</b>					
Amounts falling due after more than one year	7	349,668	-	349,668	359,124
<b>NET ASSETS</b>		<u>535,576</u>	<u>-</u>	<u>535,576</u>	<u>512,055</u>
<b>FUNDS</b>					
Unrestricted Funds	9			512,054	488,533
Restricted Funds				23,522	23,522
<b>TOTAL FUNDS</b>				<u>535,576</u>	<u>512,055</u>

The financial Statements were approved by the Board of Trustees on 09/06/19 and were signed on its behalf by

  
Sajil John  
Secretary

  
Moncy V Mathew  
Treasurer

The notes form part of these financial statements



**St Thomas Mar Thoma Church, Bristol**

**Notes to the Financial Statements for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- not provided
Furniture and fittings	- 25% on reducing balance basis
Motor vehicles	- 20% on straight line basis
Computer equipment	- 33.33% on reducing balance

The Trustees have carried out a full impairment review in accordance with FRS11, as a result of which no depreciation charge is made in respect of freehold property on the grounds that the estimated residual value is not materially different from its carrying value in the Balance Sheet.

**Taxation**

The charity is exempt from 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. ACTIVITIES FOR GENERATING FUNDS**

	2019	2018
	£	£
Harvest/Auction	712	9,550
Direct Event Income	-	-
	<u>712</u>	<u>9,550</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

St Thomas Mar Thoma Church, Bristol  
Notes to the Financial Statements - continued for the Year Ended 31 March 2019

**4. TANGIBLE FIXED ASSETS**

	<u>Freehold Property</u> (£)	<u>Property Improvements</u> (£)	<u>Fixtures &amp; Fittings</u> (£)
<b><u>COST</u></b>			
At 1 April 2018	825,625	4,087	28,549
Additions		7,296	39,335
Disposals			
<b>At 31 March 2019</b>	<b>825,625</b>	<b>11,383</b>	<b>67,884</b>

<b><u>DEPRECIATION</u></b>			
At 1 April 2018	-	-	15,089
Charge for the year	-	-	4,036
Elimination on disposal			
<b>At 31 March 2019</b>	<b>-</b>	<b>-</b>	<b>19,125</b>

**NET BOOK VALUE**

<b>At 31 March 2019</b>	<b>825,625</b>	<b>11,383</b>	<b>48,759</b>
<b>At 31 March 2018</b>	<b>825,625</b>	<b>4,087</b>	<b>13,460</b>

	<u>Motor Vehicles</u> (£)	<u>Computer Equipments</u> (£)	<u>Total</u> (£)
<b><u>COST</u></b>			
At 1 April 2018	10,500	6,692	875,454
Additions	-		46,631
Disposals			-
<b>At 31 March 2019</b>	<b>10,500</b>	<b>6,692</b>	<b>922,084</b>

<b><u>DEPRECIATION</u></b>			
At 1 April 2018	9,800	3,733	28,622
Charge for the year	700	389	5,125
Elimination on disposal			
<b>At 31 March 2019</b>	<b>10,500</b>	<b>4,122</b>	<b>33,747</b>

**NET BOOK VALUE**

<b>At 31 March 2019</b>	<b>-</b>	<b>2,570</b>	<b>888,337</b>
<b>At 31 March 2018</b>	<b>700</b>	<b>2,959</b>	<b>846,831</b>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2019</b> £	<b>2018</b> £
Gift Aid Receivable	4,376	4,190
Prepayments	19,059	17,153
Accrued Income	480	740
	<b>23,915</b>	<b>22,083</b>

**St Thomas Mar Thoma Church, Bristol**  
**Notes to the Financial Statements - continued for the Year Ended 31 March 2019**

	2019 £	2018 £
<b>6. CREDITORS; AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Bank Loans and Overdrafts	11,388	11,388
Prepaid Collections		250
Accrued Expenses	15,311	17,483
Interest Free Loan	-	-
Sundry Creditors	33,201	-
	<b>59,901</b>	<b>29,121</b>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

HSBC Mortgage	349,668	359,124
---------------	---------	---------

**8. SECURED DEBTS**

Following secured debts are included within creditors:

HSBC Mortgage	361,056	370,512
---------------	---------	---------

**9. MOVEMENT IN FUNDS**

	At 1.4.2018 £	Net Movement in Funds £	Transfers between Funds £	At 31.03.2019 £
<b>Unrestricted Funds</b>				
General Fund	435,753	24,715		460,468
Sevika Sangham	4,270	(906)		3,364
Youth League	1,908	(356)		1,552
Sunday School	504	239		742
Edavaka Mission	1,668	(613)		1,055
Choir	224	442		665
Reserve Fund (Parish Project)	44,207			44,207
	<b>488,533</b>	<b>23,521</b>	<b>-</b>	<b>512,054</b>
<b>Restricted Funds</b>				
Parsonage/Church Property Fund	23,522	-		23,522
	<b>23,522</b>	<b>-</b>	<b>-</b>	<b>23,522</b>
<b>TOTAL FUNDS</b>	<b>512,055</b>	<b>23,521</b>	<b>-</b>	<b>535,576</b>

Net movement in Funds, included in above are as follows

	Incoming Resources £	Resources Expended. £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Fund	119,753	(95,038)	24,715
Sevika Sangham	1,299	(2,205)	(906)
Youth League	2,530	(2,885)	(356)
Sunday School	1,379	(1,140)	239
Edavaka Mission	1,312	(1,924)	(613)
Choir	967	(525)	442
	<b>127,239</b>	<b>(103,717)</b>	<b>23,521</b>
<b>Restricted Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUNDS</b>	<b>127,239</b>	<b>- 103,717</b>	<b>23,521</b>

**St Thomas Mar Thoma Church, Bristol**  
**Detailed Statement of Financial Activities for the Year Ended 31 March 2019**

	<u>2019</u> <u>(£)</u>	<u>2018</u> <u>(£)</u>
<b><u>Incoming Resources</u></b>		
Voluntary Income		
Subscription / Stewardship	24,743	22,812
Offertory	24,320	19,765
Solidarity Fund	400	50
Gift Aid	20,772	24,387
Carol Rounds	4,950	5,276
One Day Income	7,804	6,528
Parish Project		-
Donations	10,594	11,811
Sevika Sangham	1,299	4,100
Youth League	2,530	745
Sunday School	1,379	1,463
Diocesan Collection		-
Recessa & Lent Collection	966	822
Edavaka Mission	1,312	3,291
Choir	967	8
Congregation of Cardiff - Contribution		-
VBS Donations	830	1,255
Special Collections	3,451	11,134
Church Property Donation - Restricted	15,158	35,764
	<b>121,474</b>	<b>149,011</b>
<b>Activities for Generating Funds</b>		
Harvest/Auction	712	9,550
Direct Event Income		-
	<b>712</b>	<b>9,550</b>
<b>Other Incoming Resources</b>		
Bank Interest Received	31	2
Rent Income (South Ville Premis)	5,022	2,236
Gain on asset disposals		400
Miscellaneous Income		
<b>Total Incoming Resources</b>	<b>127,239</b>	<b>161,199</b>
<b><u>Resources Expended</u></b>		
<b><u>Charitable Expenditures</u></b>		
Gifts to Visiting Clergy	2,650	150
Church Rent		1,875
Vicar's Cost	26,022	21,021
Motor & Travelling Expenses	2,154	3,633
Convention Expenses	750	600
Choir Expenses	525	100
Carol Expenses	1,168	223
Clergy Relocation Expense	9,149	7,129
Clergy Conference & Training		1,345
Solidarity Fund	1,725	1,000
Charity & Evangelism		
Sabha/Diocese Donation & Special Collection	10,980	
Grant to Organisations (Internal)	1,000	650
Donations & Gifts		
Edavaka Mission	1,924	2,575
Sevika Sangam	2,205	1,150
Recessa & Lent	966	
Youth League	2,885	1,329
Refreshments	1,892	392
Sunday School Expenses	1,140	1,280
VBS Expenses	1,513	1,358
Family Retreat/Picnic/Seminar	1,909	
	<b>70,537</b>	<b>45,790</b>
<b>Fund Raising Expenses</b>		
Events Cost	-	-

This page does not form part of the statutory financial statements

St Thomas Mar Thoma Church, Bristol

Detailed Statement of Financial Activities for the Year Ended 31 March 2019 (Continued)

	<u>2019</u> <u>(£)</u>	<u>2018</u> <u>(£)</u>
<b>Governance Cost</b>		
Post, Stationery & Telephone	1,582	1,409
Church Website	1,800	
Accountancy & Payroll Cost	400	400
Church/Hall - Repairs	403	
Parsonage Repairs	696	247
Insurance	2,837	2,285
Church Expenses-Electricity/Water	5,073	6,231
Parish Repairs	190	
Diocesan Mandalam Travel Cost		
Administration Expenses	750	1,433
Membership for CTE/COMPE		250
Special Events/ Centre Meeting		20,198
Mortgage Interest and Charges	14,324	13,558
Loss on asset disposals		1,797
	<u>28,055</u>	<u>47,806</u>
 <b>Depreciation</b>		
Motor Vehicles	700	2,100
Fixtures and Fittings	4,036	4,295
Computer Equipments	389	584
	<u>5,125</u>	<u>6,979</u>
 <b>Total Resource Expended</b>	<b>103,717</b>	<b>100,875</b>
 <b>Net Income</b>	<u>23,521</u>	<u>60,624</u>

This page does not form part of the statutory financial statements