

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales · Charity number 1025414

Details

Status Registered

Legal form Trust

Registered 1993-08-25

Register [View on the Charity Commission register](#)

Contact

Address 69a Westow Street
London
SE19 3RW

Phone 02086564457

Email ad.andreou@yahoo.co.uk

Website www.stsconstantineandhelenchurch.org

Activities

Objects: TO ADVANCE THE GREEK ORTHODOX FAITH, TO ADVANCE PUBLIC EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME ACTIVITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS OF THE LONDON BOROUGH OF BROMLEY AND ITS ENVIRONS.

Activities: To advance the Greek Orthodox faith, and public education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox communities in the London Borough of Croydon and neighbouring Boroughs.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE LONDON BOROUGH OF BROMLEY AND ENVIRONS
- Bromley
- Croydon
- Lambeth
- Lewisham
- Sutton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£121,177	£94,727	-	-
2023-12-31	£122,361	£108,057	-	-
2022-12-31	£94,226	£78,043	-	-
2021-12-31	£101,229	£72,732	-	-
2020-12-31	£71,076	£75,141	-	-

Trustees

Name	Role	Appointed
Andrew Charles George Mantilas		2024-10-01
Archbishop Nikitas Lioulias		2019-11-19
Dr ANDREAS D ANDREOU		2023-06-15
GEORGE GEORGIU		
PETER PAPANASTASIOU		2018-03-27
Panicos Soteriou		2018-03-27
Paul Antoniou		2024-10-01

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales - Charity number 1025414

Accounts

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2024

CHARITY NO: 1025414

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

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**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEE INFORMATION**

Trustees

His Eminence Archbishop Nikitas

Dr A D Andreou

P Papanastasiou

P Soteriou

G Georgiou

A Mantilas

P Antoniou

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEES REPORT FOR THE YEAR TO 31ST DECEMBER 2024**

The Trustees

The trustees who served the charity during the period are shown in the information section on page 2.

Charitable Objects and activities

The objects of the charity are to advance the Greek Orthodox faith and education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox people.

During this current year the trustees worked to maintain the focus of the trust's activities as laid out in its objectives: the provision of religious services for the local Orthodox community, the enhancement and understanding of the Greek Orthodox faith, the teaching and promotion of the Greek language, culture and ethos, by providing tuition to young people for their development as useful citizens of this country, the social, economic and moral support for members of the community in need through the work of the Ladies Auxiliary committee, for example the provision of meals to old people, and visiting sick people in hospitals.

Financial Activities and results

The results for the period are shown in the attached accounts.

During the period the trust received donations of £94,904 (2023 £96,988).

Reserve Policy

The charity's policy in relation to unrestricted reserves is to maintain sufficient resources to ensure that the charity is able to continue with its work in the medium and long term. At the year end the balance of reserves which represented unrestricted funds amounted to £739,294 (2023 £718,566).

Following the granting of planning permission to build a Community Centre the trustees have set up a restricted fund dedicated to the new building. The balance at the year end was £119,046 (2023 £113,324).

Responsibilities of the trustees

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 7, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees may also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Act 2011. The trustees 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 irregularities.

Principal Address

The charity's principal address is located at:

69A Westow Street
Upper Norwood
London
SE19 3RW

Approved by the council of trustees and signed on its behalf by :



Dr A Andreou
Trustee

Date: 20/10/2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

I report on the accounts of the Trust for the year ended 31st December 2024 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charity's Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissions (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independant 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently 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.

Independant 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 trustees have not met the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- prepared accounts which accord with the accounting records and comply with the accounting requirements of the Charity 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.



M Malourides FAIA
Accountant and Tax Advisor

2 Paul Gardens
Croydon
Surrey
CR0 5QL

Date:

26/10/2025

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2024

	note	2024			2023		
		£	£	£	£	£	£
INCOMING SOURCES		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Donations	2	94,904	-	94,904	95,673	1,315	96,988
Investment income	3	127	5,722	5,849	62	3,273	3,335
Other income	4	20,424	-	20,424	22,038	-	22,038
Total Incoming sources		115,455	5,722	121,177	117,773	4,588	122,361
RESOURCES EXPENDED							
Charitable expenditure							
Expenditure on charitable activities	5	94,727	-	94,727	108,057	-	108,057
Total resources expended		(94,727)	-	(94,727)	(108,057)	-	(108,057)
Net Incoming Resources		20,728	5,722	26,450	9,716	4,588	14,304
Transfers between funds		-	-	-	-	-	-
Net movements in funds		20,728	5,722	26,450	9,716	4,588	14,304
Fund balance at 1 January		718,566	113,324	831,890	708,850	108,736	817,586
Fund balance at 31 December	9	739,294	119,046	858,340	718,566	113,324	831,890


All the above results are derived from continuing activities.

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2024**

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		397,265		394,515
Current assets					
Debtors	7	4,256		4,600	
Cash at bank and in hand- restricted		119,046		113,324	
Cash at bank and in hand-unrestricted		341,976		323,201	
		<u>465,278</u>		<u>441,125</u>	
Creditors: amounts falling due within one year					
	8	<u>(4,203)</u>		<u>(3,750)</u>	
Net current assets			461,075		437,375
Total assets less current liabilities			<u>858,340</u>		<u>831,890</u>
Net assets			<u><u>858,340</u></u>		<u><u>831,890</u></u>
Funds of the charity					
Unrestricted Funds					
General funds	9		739,294		718,566
Restricted funds					
New building fund	9		119,046		113,324
			<u>858,340</u>		<u>831,890</u>

Approved by the trustees council on 26/10/2025 and signed on its behalf by:


Mr G Georgiou - trustee


Dr A D Andreou - trustee

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2024**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources and resources expended

These are included in the Statement of Financial Activities on an accrual basis.

Fund accounting

(i) General funds consist of reserves, which the charity may use for its purposes at the trustees' discretion.

(ii) Restricted funds are those with donor imposed restrictions on the use of the funds which are legally binding. Income arising on restricted funds and expenditure incurred in respect of those funds are reflected through the Statement of Financial Activities with any surpluses or deficits being appropriated to/from restricted funds.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. The costs associated with obtaining planning permission for the proposed new building on the adjoining site are capitalised and included in freehold properties..

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold properties	2% per annum straight line
Plant and machinery	10% per annum straight line

Trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefits in cash or kind (2021: £nil)

2 Donations

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
General Donations	94,904	-	94,904	95,673	1,315	96,988
	<u>94,904</u>	<u>-</u>	<u>94,904</u>	<u>95,673</u>	<u>1,315</u>	<u>96,988</u>

3 Investment Income

	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Bank interest	127	5,722	5,849	62	3,273	3,335
	<u>127</u>	<u>5,722</u>	<u>5,849</u>	<u>62</u>	<u>3,273</u>	<u>3,335</u>

4 Other income

	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Income from Ladies auxilliary	6,421	-	6,421	7,779	-	7,779
Income from Greek school	6,203	-	6,203	6,459	-	6,459
Rental income	7,800	-	7,800	7,800	-	7,800
	<u>20,424</u>	<u>-</u>	<u>20,424</u>	<u>22,038</u>	<u>-</u>	<u>22,038</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2024**

5 Expenditure on charitable activities

	2024	2023
	£	£
Repairs and maintenance	3,820	15,589
Salaries	28,112	27,363
Donations for charitable purposes	4,375	3,930
Light and heat	3,069	2,977
Rent, rates and water	19,122	16,726
Insurance	8,777	8,285
Candles	9,529	13,515
Telephone	403	361
Printing, postage, stationery and advertising	1,341	1,094
Cleaning	112	181
Bank Charges and interest	779	792
Events/functions costs	1,001	2,663
Sundry expenses	2,445	3,095
Depreciation	11,842	11,486
	<u>94,727</u>	<u>108,057</u>

6 Fixed assets

	plant and machinery	freehold properties	Total
	£	£	£
Cost			
At 1 January 2024	71,115	573,812	644,927
Additions	801	13,791	14,592
Disposals	-	-	-
At 31 December 2024	<u>71,916</u>	<u>587,603</u>	<u>659,519</u>
Depreciation			
At 1 January 2024	68,629	181,783	250,412
Charge for the year	367	11,475	11,842
Disposals	-	-	-
At 31 December 2024	<u>68,996</u>	<u>193,258</u>	<u>262,254</u>
Net book value			
At 31 December 2024	<u>2,920</u>	<u>394,345</u>	<u>397,265</u>
At 31 December 2023	<u>2,486</u>	<u>392,029</u>	<u>394,515</u>

The freehold properties are stated at cost.

7 Debtors

	2024	2023
	£	£
Other debtors and prepayments	4,256	4,600
	<u>4,256</u>	<u>4,600</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2024**

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	<u>4,203</u>	<u>3,750</u>
	<u>4,203</u>	<u>3,750</u>

9 Movement in Funds

	Balance at 1 January 2024	Income	Expenditure	Transfers	Balance at 31 December 2024
Unrestricted funds					
General reserves	718,566	115,455	(94,727)	-	739,294
Restricted funds					
New building fund	113,324	5,722	-	-	119,046
Total funds	<u>831,890</u>	<u>121,177</u>	<u>(94,727)</u>	<u>-</u>	<u>858,340</u>

The General reserves comprises those funds that the trustees are free to use in accordance with the charitable objects.

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales - Charity number 1025414

Accounts

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2023

CHARITY NO: 1025414

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

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GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN TRUSTEE INFORMATION

Trustees

His Eminence Archbishop Nikitas

Dr A D Andreou

P Papanastasiou

P Soteriou

G Georgiou

A Mantilas (appointed 1.10.2024)

P Antoniou (appointed 1.10.2024)

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEES REPORT FOR THE YEAR TO 31ST DECEMBER 2023**

The Trustees

The trustees who served the charity during the period are shown in the information section on page 2.

Charitable Objects and activities

The objects of the charity are to advance the Greek Orthodox faith and education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox people.

During this current year the trustees worked to maintain the focus of the trust's activities as laid out in its objectives: the provision of religious services for the local Orthodox community, the enhancement and understanding of the Greek Orthodox faith, the teaching and promotion of the Greek language, culture and ethos, by providing tuition to young people for their development as useful citizens of this country, the social, economic and moral support for members of the community in need through the work of the Ladies Auxiliary committee, for example the provision of meals to old people, and visiting sick people in hospitals.

Financial Activities and results

The results for the period are shown in the attached accounts.

During the period the trust received donations of £96,988 (2022 £82,025).

Reserve Policy

The charity's policy in relation to unrestricted reserves is to maintain sufficient resources to ensure that the charity is able to continue with its work in the medium and long term. At the year end the balance of reserves which represented unrestricted funds amounted to £718,566 (2022 £708,850).

Following the granting of planning permission to build a Community Centre the trustees have set up a restricted fund dedicated to the new building. The balance at the year end was £113,324 (2022 £108,736).

Responsibilities of the trustees

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 7, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees may also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Act 2011. The trustees 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 irregularities.

Principal Address

The charity's principal address is located at:

69A Westow Street
Upper Norwood
London
SE19 3RW

Approved by the council of trustees and signed on its behalf by :

Dr A Andreou
Trustee



Date: 27 October 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

I report on the accounts of the Trust for the year ended 31st December 2023 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charity's Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissions (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independant 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently 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.

Independant examiner's statement

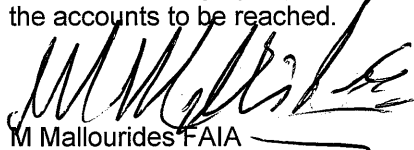
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- prepared accounts which accord with the accounting records and comply with the accounting requirements of the Charity 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.



M Mallourides FAIA
Accountant and Tax Advisor

2 Paul Gardens
Croydon
Surrey
CR0 5QL

Date: 27.10.2024

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2023

	note	2023			2022		
		£	£	£	£	£	£
INCOMING SOURCES		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Donations	2	95,673	1,315	96,988	82,025	-	82,025
Investment income	3	62	3,273	3,335	288	37	325
Other income	4	22,038	-	22,038	11,876	-	11,876
Total Incoming sources		117,773	4,588	122,361	94,189	37	94,226
RESOURCES EXPENDED							
Charitable expenditure							
Expenditure on charitable activities	5	108,057	-	108,057	78,043	-	78,043
Total resources expended		(108,057)	-	(108,057)	(78,043)	-	(78,043)
Net Incoming Resources		9,716	4,588	14,304	16,146	37	16,183
Transfers between funds		-	-	-	-	-	-
Net movements in funds		9,716	4,588	14,304	16,146	37	16,183
Fund balance at 1 January		708,850	108,736	817,586	692,704	108,699	801,403
Fund balance at 31 December	9	718,566	113,324	831,890	708,850	108,736	817,586

All the above results are derived from continuing activities.

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		394,515		394,448
Current assets					
Debtors	7	4,600		3,560	
Cash at bank and in hand- restricted		113,324		108,736	
Cash at bank and in hand-unrestricted		323,201		314,920	
		<u>441,125</u>		<u>427,216</u>	
Creditors: amounts falling due within one year	8	<u>(3,750)</u>		<u>(4,078)</u>	
Net current assets			437,375		423,138
Total assets less current liabilities			<u>831,890</u>		<u>817,586</u>
Net assets			<u><u>831,890</u></u>		<u><u>817,586</u></u>
Funds of the charity					
Unrestricted Funds					
General funds	9		718,566		708,850
Restricted funds					
New building fund	9		113,324		108,736
			<u>831,890</u>		<u>817,586</u>

Approved by the trustees council on 27/10/2024 and signed on its behalf by:



Dr A Andreou - trustee



Mr G Georgiou - trustee

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2023**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources and resources expended

These are included in the Statement of Financial Activities on an accrual basis.

Fund accounting

(i) General funds consist of reserves, which the charity may use for its purposes at the trustees' discretion.

(ii) Restricted funds are those with donor imposed restrictions on the use of the funds which are legally binding. Income arising on restricted funds and expenditure incurred in respect of those funds are reflected through the Statement of Financial Activities with any surpluses or deficits being appropriated to/from restricted funds.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. The costs associated with obtaining planning permission for the proposed new building on the adjoining site are capitalised and included in freehold properties.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold properties	2% per annum straight line
Plant and machinery	10% per annum straight line

2 Donations

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
General Donations	95,673	1,315	96,988	82,025	-	82,025
	<u>95,673</u>	<u>1,315</u>	<u>96,988</u>	<u>82,025</u>	<u>-</u>	<u>82,025</u>

3 Investment Income

	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Bank interest	62	3,273	3,335	288	37	325
	<u>62</u>	<u>3,273</u>	<u>3,335</u>	<u>288</u>	<u>37</u>	<u>325</u>

4 Other income

	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Income from Ladies auxilliary	7,779	-	7,779	1,412	-	1,412
Income from Greek school	6,459	-	6,459	2,664	-	2,664
Rental income	7,800	-	7,800	7,800	-	7,800
	<u>22,038</u>	<u>-</u>	<u>22,038</u>	<u>11,876</u>	<u>-</u>	<u>11,876</u>

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR TO 31ST DECEMBER 2023

5 Expenditure on charitable activities

	2023 £	2022 £
Repairs and maintenance	15,589	2,768
Salaries	27,363	25,246
Donations for charitable purposes	3,930	6,915
Light and heat	2,977	1,998
Rates and Water	16,726	18,045
Insurance	8,285	7,448
Candles	13,515	1,921
Telephone	361	479
Printing, postage, stationery and advertising	1,094	346
Bank Charges and interest	792	1,104
Events/functions costs	2,663	100
Sundry expenses	3,095	609
Depreciation	11,486	11,064
	<u>108,057</u>	<u>78,043</u>

6 Fixed assets

	plant and machinery £	freehold properties £	Total £
Cost			
At 1 January 2023	68,725	564,648	633,373
Additions	2,390	9,164	11,554
Disposals	-	-	-
At 31 December 2023	<u>71,115</u>	<u>573,812</u>	<u>644,927</u>
Depreciation			
At 1 January 2023	68,342	170,583	238,925
Charge for the year	287	11,200	11,487
Disposals	-	-	-
At 31 December 2023	<u>68,629</u>	<u>181,783</u>	<u>250,412</u>
Net book value			
At 31 December 2023	<u>2,486</u>	<u>392,029</u>	<u>394,515</u>
At 31 December 2022	<u>383</u>	<u>394,065</u>	<u>394,448</u>

The freehold properties are stated at cost.

7 Debtors

	2023 £	2022 £
Other debtors and prepayments	4,600	3,560
	<u>4,600</u>	<u>3,560</u>

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR TO 31ST DECEMBER 2023

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	<u>3,750</u>	<u>4,078</u>
	<u>3,750</u>	<u>4,078</u>

9 Movement in Funds

	Balance at 1 January 2023	Income	Expenditure	Transfers	Balance at 31 December 2023
Unrestricted funds					
General reserves	708,850	117,773	(108,057)	-	718,566
Restricted funds					
New building fund	108,736	4,588	-	-	113,324
Total funds	<u>817,586</u>	<u>122,361</u>	<u>(108,057)</u>	<u>-</u>	<u>831,890</u>

The General reserves comprises those funds that the trustees are free to use in accordance with the charitable objects.

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales - Charity number 1025414

Accounts

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2022
CHARITY NO: 1025414

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

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**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEE INFORMATION**

Trustees

His Eminence Archbishop Nikitas

Dr A Andreou

P Papanastasiou

P Soteriou

G Georgiou

P Christou

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

TRUSTEES REPORT FOR THE YEAR TO 31ST DECEMBER 2022

The Trustees

The trustees who served the charity during the period are shown in the information section on page 2.

Charitable Objects and activities

The objects of the charity are to advance the Greek Orthodox faith and education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox people.

During this current year the trustees worked to maintain the focus of the trust's activities as laid out in its objectives: the provision of religious services for the local Orthodox community, the enhancement and understanding of the Greek Orthodox faith, the teaching and promotion of the Greek language, culture and ethos, by providing tuition to young people for their development as useful citizens of this country, the social, economic and moral support for members of the community in need through the work of the Ladies Auxiliary committee, for example the provision of meals to old people, and visiting sick people in hospitals.

Financial Activities and results

The results for the period are shown in the attached accounts.

During the period the trust received donations of £82,025 (2021 £88,872).

Reserve Policy

The charity's policy in relation to unrestricted reserves is to maintain sufficient resources to ensure that the charity is able to continue with its work in the medium and long term. At the year end the balance of reserves which represented unrestricted funds amounted to £706,750 (2021 £692,704).

Following the granting of planning permission to build a Community Centre the trustees have set up a restricted fund dedicated to the new building. The balance at the year end was £108,736 (2021 £108,699).

Responsibilities of the trustees

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 7, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees may also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Act 2011. The trustees 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 irregularities.

Principal Address

The charity's principal address is located at:

69A Westow Street
Upper Norwood
London
SE19 3RW

Approved by the council of trustees and signed on its behalf by :



Dr A Andreou
Trustee

Date: 26/10/23

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

I report on the accounts of the Trust for the year ended 31st December 2022 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charity's Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissions (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independant 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently 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.

Independant 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 trustees have not met the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- prepared accounts which accord with the accounting records and comply with the accounting requirements of the Charity 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.

M Mallourides FAIA
Accountant and Tax Advisor



2 Paul Gardens
Croydon
Surrey
CR0 5QL

Date: 27.10.2023

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2022


	note	2022			2021		
		£	£	£	£	£	£
INCOMING SOURCES		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Donations	2	82,025	-	82,025	86,372	2,500	88,872
Investment income	3	288	37	325	83	16	99
Other income	4	11,876	-	11,876	12,258	-	12,258
Total Incoming sources		94,189	37	94,226	98,713	2,516	101,229
RESOURCES EXPENDED							
Charitable expenditure							
Expenditure on charitable activities	5	78,043	-	78,043	72,732	-	72,732
Total resources expended		(78,043)	-	(78,043)	(72,732)	-	(72,732)
Net Incoming Resources		16,146	37	16,183	25,981	2,516	28,497
Transfers between funds		-	-	-	-	-	-
Net movements in funds		16,146	37	16,183	25,981	2,516	28,497
Fund balance at 1 January		692,704	108,699	801,403	666,723	106,183	772,906
Fund balance at 31 December	9	708,850	108,736	817,586	692,704	108,699	801,403

All the above results are derived from continuing activities.

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		394,448		403,112
Current assets					
Debtors	7	3,560		1,509	
Cash at bank and in hand- restricted		108,736		108,699	
Cash at bank and in hand-unrestricted		314,920		291,006	
		<u>427,216</u>		<u>401,214</u>	
Creditors: amounts falling due within one year					
	8	<u>(4,078)</u>		<u>(2,923)</u>	
Net current assets			423,138		398,291
Total assets less current liabilities			<u>817,586</u>		<u>801,403</u>
Net assets			<u><u>817,586</u></u>		<u><u>801,403</u></u>
Funds of the charity					
Unrestricted Funds					
General funds	9		708,850		692,704
Restricted funds					
New building fund	9		108,736		108,699
			<u>817,586</u>		<u>801,403</u>

Approved by the trustees council on 26/10/2023 and signed on its behalf by:



 Dr A Andreou - trustee



 Mr G Georgiou - trustee

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2022**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources and resources expended

These are included in the Statement of Financial Activities on an accrual basis.

Fund accounting

(i) General funds consist of reserves, which the charity may use for its purposes at the trustees' discretion.

(ii) Restricted funds are those with donor imposed restrictions on the use of the funds which are legally binding. Income arising on restricted funds and expenditure incurred in respect of those funds are reflected through the Statement of Financial Activities with any surpluses or deficits being appropriated to/from restricted funds.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. The costs associated with obtaining planning permission for the proposed new building on the adjoining site are capitalised and included in freehold properties.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold properties	2% per annum straight line
Plant and machinery	10% per annum straight line

2 Donations

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
General Donations	82,025	-	82,025	86,372	2,500	88,872
	<u>82,025</u>	<u>-</u>	<u>82,025</u>	<u>86,372</u>	<u>2,500</u>	<u>88,872</u>

3 Investment Income

	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Bank interest	288	37	325	83	16	99
	<u>288</u>	<u>37</u>	<u>325</u>	<u>83</u>	<u>16</u>	<u>99</u>

4 Other income

	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income from Ladies auxilliary	1,412	-	1,412	1,312	-	1,312
Income from Greek school	2,664	-	2,664	1,946	-	1,946
Rental income	7,800	-	7,800	9,000	-	9,000
	<u>11,876</u>	<u>-</u>	<u>11,876</u>	<u>12,258</u>	<u>-</u>	<u>12,258</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2022**

5 Expenditure on charitable activities

	2022	2021
	£	£
Repairs and maintenance	2,768	803
Salaries	25,246	24,821
Donations for charitable purposes	6,915	4,825
Light and heat	1,998	1,689
Rent, rates and Water	18,045	17,055
Insurance	7,448	6,982
Candles	1,921	3,450
Telephone	479	410
Printing, postage, stationery and advertising	346	497
Bank Charges and interest	1,104	333
Events/functions costs	100	99
Sundry expenses	609	752
Depreciation	11,064	11,016
	<u>78,043</u>	<u>72,732</u>

6 Fixed assets

	plant and machinery	freehold properties	Total
	£	£	£
Cost			
At 1 January 2022	68,725	562,248	630,973
Additions	-	2,400	2,400
Disposals	-	-	-
At 31 December 2022	<u>68,725</u>	<u>564,648</u>	<u>633,373</u>
Depreciation			
At 1 January 2022	68,294	159,567	227,861
Charge for the year	48	11,016	11,064
Disposals	-	-	-
At 31 December 2022	<u>68,342</u>	<u>170,583</u>	<u>238,925</u>
Net book value			
At 31 December 2022	<u>383</u>	<u>394,065</u>	<u>394,448</u>
At 31 December 2021	<u>431</u>	<u>402,681</u>	<u>403,112</u>

The freehold properties are stated at cost.

7 Debtors

	2022	2021
	£	£
Other debtors and prepayments	3,560	1,509
	<u>3,560</u>	<u>1,509</u>

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	4,078	2,923
	<u>4,078</u>	<u>2,923</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2022**

9 Movement in Funds

	Balance at 1 January 2022	Income	Expenditure	Transfers	Balance at 31 December 2022
Unrestricted funds					
General reserves	692,704	94,189	(78,043)	-	708,850
Restricted funds					
New building fund	108,699	37	-	-	108,736
Total funds	<u>801,403</u>	<u>94,226</u>	<u>(78,043)</u>	<u>-</u>	<u>817,586</u>

The General reserves comprises those funds that the trustees are free to use in accordance with the charitable objects.

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales - Charity number 1025414

Accounts

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2021
CHARITY NO: 1025414

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

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**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEE INFORMATION**

Trustees

His Eminence Archbishop Nikitas

Paul Christou

Dr A Andreou

P Papanastasiou

A Kakoulli

P Soteriou

G Georgiou

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEES REPORT FOR THE YEAR TO 31ST DECEMBER 2020**

The Trustees

The trustees who served the charity during the period are shown in the information section on page 2.

Charitable Objects and activities

The objects of the charity are to advance the Greek Orthodox faith and education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox people.

During this current year the trustees worked to maintain the focus of the trust's activities as laid out in its objectives: the provision of religious services for the local Orthodox community, the enhancement and understanding of the Greek Orthodox faith, the teaching and promotion of the Greek language, culture and ethos, by providing tuition to young people for their development as useful citizens of this country, the social, economic and moral support for members of the community in need through the work of the Ladies Auxiliary committee, for example the provision of meals to old people, and visiting sick people in hospitals.

Financial Activities and results

The results for the period are shown in the attached accounts.

During the period the trust received donations of £88,872 (2020 £60,114).

Reserve Policy

The charity's policy in relation to unrestricted reserves is to maintain sufficient resources to ensure that the charity is able to continue with its work in the medium and long term. At the year end the balance of reserves which represented unrestricted funds amounted to £692,704 (2020 £666,722).

Following the granting of planning permission to build a Community Centre the trustees have set up a restricted fund dedicated to the new building. The balance at the year end was £108,699 (2020 £106,183).

Responsibilities of the trustees

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 7, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees may also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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 Act 2011. The trustees 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 irregularities.

Principal Address

The charity's principal address is located at:

69A Westow Street
Upper Norwood
London
SE19 3RW

Approved by the council of trustees and signed on its behalf by :



Dr A. Andreou
Trustee

Date: 28/10/2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

I report on the accounts of the Trust for the year ended 31st December 2021 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charity's Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissions (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independant 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently 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.

Independant 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 trustees have not met the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- prepared accounts which accord with the accounting records and comply with the accounting requirements of the Charity Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of



M Mallourides FAIA
Accountant and Tax Advisor

2 Paul Gardens
Croydon
Surrey
CR0 5QL

Date: 31/12/2021

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2021

	note	2021			2020		
		£	£	£	£	£	£
INCOMING SOURCES		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Donations	2	86,372	2,500	88,872	57,052	3,062	60,114
Investment income	3	83	16	99	217	140	357
Other income	4	12,258	-	12,258	10,605	-	10,605
Total Incoming sources		98,713	2,516	101,229	67,874	3,202	71,076
RESOURCES EXPENDED							
Charitable expenditure							
Expenditure on charitable activities	5	72,732	-	72,732	75,141	-	75,141
Total resources expended		(72,732)	-	(72,732)	(75,141)	-	(75,141)
Net Incoming Resources		25,981	2,516	28,497	(7,267)	3,202	(4,065)
Transfers between funds		-	-	-	4,800	(4,800)	-
Net movements In funds		25,981	2,516	28,497	(2,467)	(1,598)	(4,065)
Fund balance at 1 January		666,723	106,183	772,906	669,190	107,781	776,971
Fund balance at 31 December	9	692,704	108,699	801,403	666,723	106,183	772,906

All the above results are derived from continuing activities.

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		403,112		413,650
Current assets					
Debtors	7	1,509		1,580	
Cash at bank and in hand- restricted		108,699		106,183	
Cash at bank and in hand-unrestricted		291,006		253,334	
		<u>401,214</u>		<u>361,097</u>	
Creditors: amounts falling due within one year					
	8	<u>(2,923)</u>		<u>(1,841)</u>	
Net current assets			398,291		359,256
Total assets less current liabilities			<u>801,403</u>		<u>772,906</u>
Net assets			<u><u>801,403</u></u>		<u><u>772,906</u></u>
Funds of the charity					
Unrestricted Funds					
General funds	9		692,704		666,723
Restricted funds					
New building fund	9		108,699		106,183
			<u>801,403</u>		<u>772,906</u>

Approved by the trustees council on 28/10/2022 and signed on its behalf by:



 Dr A. Andreou - trustee



 Mr G Georgiou - trustee

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2021**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources and resources expended

These are included in the Statement of Financial Activities on an accrual basis.

Fund accounting

(i) General funds consist of reserves, which the charity may use for its purposes at the trustees' discretion.

(ii) Restricted funds are those with donor imposed restrictions on the use of the funds which are legally binding. Income arising on restricted funds and expenditure incurred in respect of those funds are reflected through the Statement of Financial Activities with any surpluses or deficits being appropriated to/from restricted funds.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. The costs associated with obtaining planning permission for the proposed new building on the adjoining site are capitalised and included in freehold properties.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold properties	2% per annum straight line
Plant and machinery	10% per annum straight line

2 Donations

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
General Donations	86,372	2,500	88,872	57,052	3,062	60,114
	<u>86,372</u>	<u>2,500</u>	<u>88,872</u>	<u>57,052</u>	<u>3,062</u>	<u>60,114</u>

3 Investment Income

	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Bank Interest	83	16	99	217	140	357
	<u>83</u>	<u>16</u>	<u>99</u>	<u>217</u>	<u>140</u>	<u>357</u>

4 Other Income

	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Income from Ladies auxillary	1,312	-	1,312	1,125	-	1,125
Income from Greek school	1,946	-	1,946	2,680	-	2,680
Rental income	9,000	-	9,000	6,800	-	6,800
	<u>12,258</u>	<u>-</u>	<u>12,258</u>	<u>10,605</u>	<u>-</u>	<u>10,605</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2021**

5 Expenditure on charitable activities

	2021 £	2020 £
Repairs and maintenance	803	-
Salaries	24,821	23,590
Donations for charitable purposes	4,825	6,676
Light and heat	1,689	4,578
Rates and Water	17,055	16,909
Insurance	6,982	6,722
Candles	3,450	1,409
Telephone	410	411
Printing, postage, stationery and advertising	497	310
Cleaning	-	100
Bank Charges and Interest	333	98
Events/functions costs	99	-
Sundry expenses	752	987
Depreciation	11,016	13,351
	<u>72,732</u>	<u>75,141</u>

6 Fixed assets

	plant and machinery £	freehold properties £	Total £
Cost			
At 1 January 2021	68,247	562,248	630,495
Additions	478	-	478
Disposals	-	-	-
At 31 December 2021	<u>68,725</u>	<u>562,248</u>	<u>630,973</u>
Depreciation			
At 1 January 2021	68,246	148,599	216,845
Charge for the year	48	10,968	11,016
Disposals	-	-	-
At 31 December 2021	<u>68,294</u>	<u>159,567</u>	<u>227,861</u>
Net book value			
At 31 December 2021	<u>431</u>	<u>402,681</u>	<u>403,112</u>
At 31 December 2020	<u>1</u>	<u>413,649</u>	<u>413,650</u>

The freehold properties are stated at cost.

7 Debtors

	2021 £	2020 £
Other debtors and prepayments	1,509	1,580
	<u>1,509</u>	<u>1,580</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2021**

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	<u>2,923</u>	<u>1,841</u>
	<u>2,923</u>	<u>1,841</u>

9 Movement in Funds

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
Unrestricted funds					
General reserves	666,723	98,713	(72,732)	-	692,704
Restricted funds					
New building fund	106,183	2,516	-	-	108,699
Total funds	<u>772,906</u>	<u>101,229</u>	<u>(72,732)</u>	<u>-</u>	<u>801,403</u>

The General reserves comprises those funds that the trustees are free to use in accordance with the charitable objects.

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE AND ST HELEN

England & Wales - Charity number 1025414

Accounts

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
ACCOUNTS

FOR THE YEAR TO 31ST DECEMBER 2020

CHARITY NO: 1025414

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

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GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN TRUSTEE INFORMATION

Trustees

His Eminence Archbishop Nikitas

P Christou (Chair of Trustees)

G Georgiou

Dr A Andreou

A Kakoulli

P Papanastasiou

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
TRUSTEE INFORMATION**

Trustees

His Eminence Archbishop Nikitas

P Christou (Chair of Trustees)

G Georgiou

Dr A Andreou

A Kakoulli

P Papanastasiou

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

TRUSTEES REPORT FOR THE YEAR TO 31ST DECEMBER 2020

The Trustees

The trustees who served the charity during the period are shown in the information section on page 2.

Charitable Objects and activities

The objects of the charity are to advance the Greek Orthodox faith and education and to provide facilities in the interest of the social welfare, for recreation and leisure time activities with the aim of improving the condition of life for the Greek Orthodox and other Orthodox people.

During this current year the trustees worked to maintain the focus of the trust's activities as laid out in its objectives: the provision of religious services for the local Orthodox community, the enhancement and understanding of the Greek Orthodox faith, the teaching and promotion of the Greek language, culture and ethos, by providing tuition to young people for their development as useful citizens of this country, the social, economic and moral support for members of the community in need through the work of the Ladies Auxiliary committee, for example the provision of meals to old people, and visiting sick people in hospitals.

Financial Activities and results

The results for the period are shown in the attached accounts.

During the period the trust received donations of £60,114 (2019 £97,615).

Reserve Policy

The charity's policy in relation to unrestricted reserves is to maintain sufficient resources to ensure that the charity is able to continue with its work in the medium and long term. At the year end the balance of reserves which represented unrestricted funds amounted to £666,723 (2019: £669,190). Following the granting of planning permission to build a Community Centre the trustees have set up a restricted fund dedicated to the new building. The balance at the year end was £106,183 (2019: £107,781).

Responsibilities of the trustees

The Charities Act 2011 requires the trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to select suitable accounting policies, as described on page 7, and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The trustees may also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

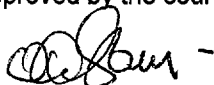
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Principal Address

The charity's principal address is located at:

69A Westow Street
Upper Norwood
London
SE19 3RW

Approved by the council of trustees and signed on its behalf by :



Dr A. Andreou
Trustee

Date: 28/10/2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN

I report on the accounts of the Trust for the year ended 31st December 2020 which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the Charity's Act;
- to follow the procedures laid down in the general Directions given by the Charity Commissions (under section 145 (5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independant 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and subsequently 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.

Independant 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 trustees have not met the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- prepared accounts which accord with the accounting records and comply with the accounting requirements of the Charity Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of



C. Tsouloupas
Accountant and Tax Advisor

63b Brighton Road
South Croydon
Surrey
CR2 6EE

Date: 29/10/2021

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR TO 31ST DECEMBER 2020

	note	2020			2019		
		£	£	£	£	£	£
INCOMING SOURCES		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Donations	2	57,052	3,062	60,114	78,852	18,763	97,615
Investment income	3	217	140	357	516	232	748
Other income	4	10,605	-	10,605	12,448	-	12,448
Total Incoming sources		67,874	3,202	71,076	91,816	18,995	110,811
RESOURCES EXPENDED							
Charitable expenditure							
Expenditure on charitable activities	5	75,141	-	75,141	84,696	-	84,696
Total resources expended		(75,141)	-	(75,141)	(84,696)	-	(84,696)
Net Incoming Resources		(7,267)	3,202	(4,065)	7,120	18,995	26,115
Transfers between funds		4,800	(4,800)	-	(20,060)	20,060	-
Net movements in funds		(2,467)	(1,598)	(4,065)	(12,940)	39,055	26,115
Fund balance at 1 January		669,190	107,781	776,971	682,130	68,726	750,856
Fund balance at 31 December	9	666,723	106,183	772,906	669,190	107,781	776,971

All the above results are derived from continuing activities.

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
Fixed assets					
Tangible fixed assets	6		413,650		422,201
Current assets					
Debtors	7	1,580		1,607	
Cash at bank and in hand- restricted		106,183		107,781	
Cash at bank and in hand-unrestricted		253,334		247,391	
		<u>361,097</u>		<u>356,779</u>	
Creditors: amounts falling due within one year					
	8	<u>(1,841)</u>		<u>(2,009)</u>	
Net current assets			359,256		354,770
Total assets less current liabilities			<u>772,906</u>		<u>776,971</u>
Net assets			<u><u>772,906</u></u>		<u><u>776,971</u></u>
Funds of the charity					
Unrestricted Funds					
General funds	9		666,723		669,190
Restricted funds					
New building fund	9		106,183		107,781
			<u>772,906</u>		<u>776,971</u>

Approved by the trustees council on 28/10/2021 and signed on its behalf by:



Dr A. Andreou - trustee



Mr G Georgiou - trustee

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2020**

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are as follows:

Incoming resources and resources expended

These are included in the Statement of Financial Activities on an accrual basis.

Fund accounting

(i) General funds consist of reserves, which the charity may use for its purposes at the trustees' discretion.

(ii) Restricted funds are those with donor imposed restrictions on the use of the funds which are legally binding. Income arising on restricted funds and expenditure incurred in respect of those funds are reflected through the Statement of Financial Activities with any surpluses or deficits being appropriated to/from restricted funds.

Tangible fixed assets

Tangible fixed assets are stated at cost net of depreciation and any provision for impairment. The costs associated with obtaining planning permission for the proposed new building on the adjoining site are capitalised and included in freehold properties.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Freehold properties	2% per annum straight line
Plant and machinery	10% per annum straight line

2 Donations

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
General Donations	57,052	3,062	60,114	78,852	18,763	97,615
	<u>57,052</u>	<u>3,062</u>	<u>60,114</u>	<u>78,852</u>	<u>18,763</u>	<u>97,615</u>

3 Investment income

	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Bank interest	217	140	357	516	232	748
	<u>217</u>	<u>140</u>	<u>357</u>	<u>516</u>	<u>232</u>	<u>748</u>

4 Other Income

	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Income from Ladies auxilliary	1,125	-	1,125	9,131	-	9,131
Income from Greek school	2,680	-	2,680	3,317	-	3,317
Rental income	6,800	-	6,800	-	-	-
	<u>10,605</u>	<u>-</u>	<u>10,605</u>	<u>12,448</u>	<u>-</u>	<u>12,448</u>

GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
 NOTES TO THE ACCOUNTS
 FOR THE YEAR TO 31ST DECEMBER 2020

5 Expenditure on charitable activities

	2020 £	2019 £
Repairs and maintenance	-	813
Salaries	23,590	23,170
Donations for charitable purposes	6,676	5,406
Light and heat	4,578	4,320
Rates and Water	16,909	16,822
Insurance	6,722	6,423
Candles	1,409	5,032
Telephone	411	422
Printing, postage, stationery and advertising	310	997
Cleaning	100	11
Bank Charges and interest	98	186
Events/functions costs	-	4,330
Sundry expenses	987	2,559
Depreciation	13,351	14,205
	<u>75,141</u>	<u>84,696</u>

6 Fixed assets

	plant and machinery £	freehold properties £	Total £
Cost			
At 1 January 2020	68,247	557,448	625,695
Additions	-	4,800	4,800
Disposals	-	-	-
At 31 December 2020	<u>68,247</u>	<u>562,248</u>	<u>630,495</u>
Depreciation			
At 1 January 2020	65,863	137,631	203,494
Charge for the year	2,383	10,968	13,351
Disposals	-	-	-
At 31 December 2020	<u>68,246</u>	<u>148,599</u>	<u>216,845</u>
Net book value			
At 31 December 2020	<u>1</u>	<u>413,649</u>	<u>413,650</u>
At 31 December 2019	<u>2,384</u>	<u>419,817</u>	<u>422,201</u>

The freehold properties are stated at cost.

7 Debtors

	2020 £	2019 £
Other debtors and prepayments	1,580	1,607
	<u>1,580</u>	<u>1,607</u>

**GREEK ORTHODOX COMMUNITY OF ST CONSTANTINE & ST HELEN
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31ST DECEMBER 2020**

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors and accruals	1,841	2,009
	<u>1,841</u>	<u>2,009</u>

9 Movement in Funds

	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
Unrestricted funds					
General reserves	669,190	67,874	(75,141)	4,800	666,723
Restricted funds					
New building fund	107,781	3,202	-	(4,800)	106,183
Total funds	<u>776,971</u>	<u>71,076</u>	<u>(75,141)</u>	<u>-</u>	<u>772,906</u>

The General reserves comprises those funds that the trustees are free to use in accordance with the charitable objects.