

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales · Charity number 1140421

Details

Other names SMOC

Status Registered

Legal form Trust

Registered 2011-02-15

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

Contact

Address 109 Stanks Drive
Leeds
LS14 5NS

Phone 07467382255

Email nedelcupc@gmail.com

Website www.sfmacarie.org

Activities

Objects: 1) TO ADVANCE THE CHRISTIAN RELIGION FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE DOCTRINES OF THE ROMANIAN ORTHODOX CHURCH. 2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

Activities: The object is to advance the Christian religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Bradford City
- Cheshire East
- City Of York
- Durham
- Lancashire
- Leeds City
- Manchester City
- Salford City
- Sheffield City
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£179,270	£207,847	-	-
2024-04-05	£244,572	£159,566	-	-
2023-04-05	£151,719	£78,587	-	-
2022-04-05	£118,384	£88,213	-	-
2021-04-05	£68,296	£39,018	-	-

Trustees

Name	Role	Appointed
Rev PETRU CIPRIAN NEDELCU	Chair	2015-09-14
Diana Bagrin		2021-07-01
EMANUEL PADUREANU		2024-06-10
Mihai Gabriel Costandache		2021-07-01

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales - Charity number 1140421

Accounts

Charity Number 1140421

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025**

**ACCOUNTS GEEK LTD
Roseville Road
Leeds
West Yorkshire
LS8 5DR**

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025**

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**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

The trustees present their report and the unaudited accounts of the charity for the year ended 5 April 2025.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered charity name Saint Makarios The Great Ecclesiastical Trust

Charity registration number 1140421

Principal Office 109 Stanks Drive, Leeds, West Yorkshire, LS14 5NS
nedelcupc@gmail.com / 07467382255 / www.sfmacarie.org

The trustees

The trustees who served the charity during the period were as follows:

- Rev.Dr. Petru Ciprian Nedelcu (Chairman)
- Mr. Emauel Padureanu (Hon Treasurer)
- Mrs. Diana Bagrin (Hon Secretary)
- Mr. Mihai Costandache

Independent examiner

All Day Accountants Ltd
Unit B, Formal Tailors 1885 Ltd, Roseville Road, Leeds, LS8 5DR

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Saint Makarios The Great Ecclesiastical Trust was established in September 2010 and its constitution is governed by a Trust Deed dated 13 February 2011, as amended on 15 January 2021. The charity is managed by a Board of Trustees, whose details are provided above.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

1. To advance the Christian religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church; and
2. To promote charitable purposes for the public benefit that are exclusively charitable under the laws of England and Wales, as determined by the Trustees from time to time.

The charity's registered working name is SMOC. We have referred to the guidance provided in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, as well as in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

The charity was established in September 2010 with the aim of advancing the Orthodox Christian religion for the public benefit, in accordance with the doctrines and teachings of the Romanian Orthodox Church. The first objective was to raise funds through donations to facilitate the purchase of a church property from the Church of England. The purchase of the

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2025**

then redundant Church of 'Saint Michael and All Angels' was completed in October 2011, and the church was consecrated two years later, in September 2013. The church has been used as a place of worship since November 2011.

By the beginning of the current reporting period, the charity had achieved significant milestones, including:

- Installation of a ceremonial wooden screen (iconostasis),
- Refurbishment of the old vestry and organ rooms,
- Refurbishment of the church hall,
- Repair of the church heating system,
- Structural repairs to the church building,
- Consolidation of the tower bell and installation of a new bell,
- Installation of a CCTV system,
- Replacement of all old church lamps with energy-efficient LED lamps,
- Complete renovation of the confession room,
- Replacement of the church heating system and sound system,
- Installation of two chandeliers in the church,
- Establishment of a parish library,
- Purchase of a large candle holder,
- Installation of a video network

Achievements and Performance (6 April 2024 – 5 April 2025)

During the reporting period, the charity has:

- Safely maintained and managed the property in line with health and safety requirements.
- Completed the painting of the interior of the church, a complex project covering approximately 700m².
- Undertaken essential repairs to the church roof.
- Sustained fundraising activities to support the charity's objectives.
- Continued to deliver on its core mission of providing assistance to those in need. This has included offering spiritual support, material aid, counselling, and guidance to individuals and qualified institutions.

Plans for the Future

The Board of Trustees has identified the following priorities for the upcoming reporting periods:

- Carrying out further repairs and improvements to the church hall.
- Continuing to provide help and support to those in need, both spiritually and materially.
- Repairing and restoring the stained-glass windows. materially.
- Upgrading and modernising the lighting system inside the church. materially.
- Purchasing a property to meet the long-term needs and purposes of the charity, ensuring stability and growth in its services.

Signed on behalf of trustees



Rev. Dr. Petru Ciprian Nedelcu

16-Jan-26

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2025**

I report to the trustees on my examination of the accounts of the charity for the year ended 5 April 2022 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees also considering that an audit is not required for this year under section 144(2) of the Charities Act 2011 and examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act 2011 and in carrying out my examination, I have followed all the applicable directions given by Charity commission under section 145(5)(b) of the Act 2011.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 accordance 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 accord with the accounting records and 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.

Shabaz Ahmed

Shabaz Ahmed
All Day Accountants Ltd
Independent Examiner

16-Jan-26

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
BALANCE SHEET
AS ON 5 APRIL 2025

	Note	5 April 2025 £	5 April 2024 £
FIXED ASSETS			
Tangible assets	2	117,698	117,698
CURRENT ASSETS			
Cash at bank	3	253,729	282,206
CURRENT LIABILITIES			
	4	(840)	(740)
NET CURRENT ASSETS		252,889	281,466
TOTAL ASSETS		370,587	399,164
FUNDS			
Unrestricted funds	5	370,596	399,173
TOTAL FUNDS		370,596	399,173

These accounts were approved and signed on behalf of trustees and authorised for issue on 16 January 2026.

Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025

	Note	Unrestricted Funds	Total Funds 5 April 2025	Total Funds 5 April 2024
INCOME RESOURCES				
Voluntary income	6	142,293	142,293	207,227
Activities from generating funds	7	36,977	36,977	36,643
Investment income	8			
Total incoming resources		<u>179,270</u>	<u>179,270</u>	<u>243,870</u>
RESOURCES EXPENDED				
Cost of generating voluntary income	9	<u>207,847</u>	<u>207,847</u>	<u>159,487</u>
NET INCOMING/(OUTGOING) RESOURCES	-	28,577	- 28,577	84,383
Total fund brought forward		<u>399,173</u>	<u>399,173</u>	<u>314,790</u>
TOTAL FUND CARRIED FORWARD		<u><u>370,596</u></u>	<u><u>370,596</u></u>	<u><u>399,173</u></u>

These Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

2. Fixed Assets

All fixed assets are initially recorded at cost.

TANGIBLE FIXED ASSETS

	Land & Building £	Plant & Machinery £	Total Assets £
COST			
At 6 April 2024	51,000.00	66,697.98	117,697.98
Additions			
At 5 April 2025	51,000.00	66,697.98	117,697.98
DEPRECIATION			
At 6 April 2024			
Charged during the year			
At 5 April 2025			
NET BOOK VALUE			
At 6 April 2024	51,000.00	66,697.98	117,697.98
At 5 April 2025	51,000.00	66,697.98	117,697.98

3. CASH & BANK 253,728.85

4. CURRENT LAIBILITIES
 Accountancy Fee Payable 840.00

5. UNRESTRICTED FUNDS

	Balance at 5 April 2024	Incoming Resources	Balance at 5 April 2025
General Funds	399,173	-28,577	370,596

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2025**

6. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 5 April 2025	Total Funds 5 April 2024
Income from donations	136,724	136,724	195,441
Gift Aid claims & Others	24,411	24,411	23,578
	<u>161,135</u>	<u>161,135</u>	<u>219,019</u>

	Unrestricted Funds	Total Funds 5 April 2025	Total Funds 5 April 2024
7. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS			

Other activities for generating funds	14,617	14,617	22,123
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8. INVESTMENT INCOME

Bank interest	3,518	3,518	2,728
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9. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	207,847	207,847	159,487
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10. COSTS AND EMOLUMENTS

No salaries or wages have been paid to trustees, including the member of the committee, during the year.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales - Charity number 1140421

Accounts

Charity Number 1140421

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024**

**ACCOUNTS GEEK LTD
Roseville Road
Leeds
West Yorkshire
LS8 5DR**

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024**

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SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report and the unaudited accounts of the charity for the year ended 5 April 2024.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered charity name Saint Makarios The Great Ecclesiastical Trust

Charity registration number 1140421

Principal Office 109 Stanks Drive, Leeds, LS14 5NS
nedelcupc@gmail.com / 07467382255 / www.sfmacarie.org

The trustees

The trustees who served the charity during the period were as follows:

- Rev.Dr. Petru Ciprian Nedelcu (Chairman)
- Mrs. Diana Bagrin (Hon Treasurer)
- Mr. Mihai Costandache (Hon Secretary)
- Mr. Vasili Butnaru

Independent examiner

All Day Accountants Ltd
Unit B, Formal Tailors 1885 Ltd, Roseville Road, Leeds, LS8 5DR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Saint Markarios The Great Ecclesiastical Trust was established in September 2010 and its constitution is governed by a Trust Deed dated 13th February 2011 as amended on 15 January 2021. The charity is managed by a Board of Trustees and their details are as shown above.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

1. To advance the Christian religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church; and
2. To promote charitable purposes for the public benefit that are exclusively charitable under the laws of England and Wales, as determined by the Trustees from time to

The charity's registered working name is SMOC. We have referred to the guidance provided in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, as well as in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

The charity was established in September 2010 with the aim of advancing the Orthodox Christian religion for the public benefit, in accordance with the doctrines and teachings of the Romanian Orthodox Church. The first objective was to raise funds through donations to facilitate the purchase of

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2024**

a church property from the Church of England. The purchase of the then redundant Church of 'Saint Michael and All Angels' was completed in October 2011, and the church was consecrated two years later, in September 2013. The church has been used as a place of worship since November 2011.

By the beginning of the current reporting period, the charity had achieved significant milestones, including:

- Installation of a ceremonial wooden screen (iconostasis),
- Refurbishment of the old vestry and organ rooms,
- Refurbishment of the church hall,
- Repair of the church heating system,
- Structural repairs to the church building,
- Consolidation of the tower bell and installation of a new bell,
- Installation of a CCTV system,
- Replacement of all old church lamps with energy-efficient LED lamps,
- Complete renovation of the confession room,
- Replacement of the church heating system and sound system,
- Installation of two chandeliers in the church,
- Establishment of a parish library,
- Purchase of a large candle holder,
- Installation of a video network, and
- Partial repair of the church roof.

During the period from 6 April 2023 to 5 April 2024, the following activities took place:

- The charity continued to maintain and manage the property safely.
- The painting of icons on the church walls continued in accordance with Orthodox Christian tradition.
- Fundraising efforts were sustained to achieve the charity's proposed objectives.
- Our core mission remained focused on ensuring the charity provides assistance to those in need, offering not only spiritual support but also material aid, counselling, and guidance to qualified institutions.

PLANS FOR FUTURE PERIODS

In the upcoming reporting periods, the Board of Trustees plans to undertake several projects, including:

- Completing the painting of the interior of the church, a complex process covering an area of 700m².
- Repairing the church roof.
- Carrying out further repairs to the church hall.
- To continue to offer our help to those in need.

Signed on behalf of trustees



12-Jan-25

Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 5 April 2024 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees also considering that an audit is not required for this year under section 144(2) of the Charities Act 2011 and examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act 2011 and in carrying out my examination, I have followed all the applicable directions given by Charity commission under section 145(5)(b) of the Act 2011.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 accordance 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 accord with the accounting records and 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.

Shabaz Ahmed

Shabaz Ahmed
All Day Accountants Ltd
Independent Examiner

12-Jan-25

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
BALANCE SHEET
AS ON 5 APRIL 2024

	Note	5 April 2024 £	5 April 2023 £
FIXED ASSETS			
Tangible assets	2	117,698	117,698
CURRENT ASSETS			
Cash at bank	3	282,206	197,813
CURRENT LIABILITIES			
	4	(740)	(740)
NET CURRENT ASSETS		281,466	197,073
TOTAL ASSETS		<u>399,164</u>	<u>314,770</u>
FUNDS			
Unrestricted funds	5	399,173	314,790
TOTAL FUNDS		<u>399,173</u>	<u>314,790</u>

These accounts were approved and signed on behalf of trustees and authorised for issue on 12 January 2025.

Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2024

	Note	Unrestricted Funds	Total Funds 5 April 2024	Total Funds 5 April 2023
INCOME RESOURCES				
Voluntary income	6	207,227	207,227	122,507
Activities from generating funds	7	36,643	36,643	29,212
Investment income	8			
Total incoming resources		<u>243,870</u>	<u>243,870</u>	<u>151,719</u>
RESOURCES EXPENDED				
Cost of generating voluntary income	9	<u>159,487</u>	<u>159,487</u>	<u>78,587</u>
NET INCOMING/(OUTGOING) RESOURCES		84,383	84,383	73,131
Total fund brought forward		<u>314,790</u>	<u>314,790</u>	<u>241,659</u>
TOTAL FUND CARRIED FORWARD		<u><u>399,173</u></u>	<u><u>399,173</u></u>	<u><u>314,790</u></u>

These Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

2. Fixed Assets

All fixed assets are initially recorded at cost.

TANGIBLE FIXED ASSETS

	Land & Building £	Plant & Machinery £	Total Assets £
COST			
At 6 April 2023	51,000.00	66,697.98	117,697.98
Additions			
At 5 April 2024	51,000.00	66,697.98	117,697.98
DEPRECIATION			
At 6 April 2023			
Charged during the year			
At 5 April 2024			
NET BOOK VALUE			
At 6 April 2023	51,000.00	66,697.98	117,697.98
At 5 April 2024	51,000.00	66,697.98	117,697.98

3. CASH & BANK 282,205.66

4. CURRENT LAIBILITIES
 Accountancy Fee Payable 740.00

5. UNRESTRICTED FUNDS	Balance at 5 April 2023	Incoming Resources	Balance at 5 April 2024
General Funds	314,790	84,383	399,173

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2024

6. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 5 April 2024	Total Funds 5 April 2023
Income from donations	195,441	195,441	114,494
Gift Aid claims & Others	23,578	23,578	18,290
	219,019	219,019	132,784

	Unrestricted Funds	Total Funds 5 April 2024	Total Funds 5 April 2023
7. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS			

Other activities for generating funds	22,123	22,123	18,657
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8. INVESTMENT INCOME

Bank interest	2,728	2,728	278
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9. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	159,487	159,487	78,587
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10. COSTS AND EMOLUMENTS

No salaries or wages have been paid to trustees, including the member of the committee, during the year.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales - Charity number 1140421

Accounts

Charity Number 1140421

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2023**

**ACCOUNTS GEEK LTD
243 Harehills Lane
Leeds
West Yorkshire
LS8 3RG**

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2023**

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**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2023**

The trustees present their report and the unaudited accounts of the charity for the year ended 5 April 2023.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered charity name Saint Makarios The Great Ecclesiastical Trust

Charity registration number 1140421

Principal Office 109 Stanks Drive
Leeds
LS14 5NS
nedelcupc@gmail.com / 07467382255 / www.sfmacarie.org

The trustees

The trustees who served the charity during the period were as follows:

- Rev.Dr. Petru Ciprian Nedelcu (Chairman)
- Mrs. Diana Bagrin (Hon Treasurer)
- Mr. Mihai Costandache (Hon Secretary)
- Mr. Vasili Butnaru

Independent examiner

All Day Accountants Ltd
243 Harehills Lane
Leeds
LS8 3RG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Saint Markarios The Great Ecclesiastical Trust was established in September 2010 and its constitution is governed by a Trust Deed dated 13th February 2011 as amended on 15 January 2021. The charity is managed by a Board of Trustees and their details are as shown above.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- (i) to advance the Christian Religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church and
- (ii) charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

The charity's registered working name is SMOC.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

ACHIEVEMENTS AND PERFORMANCE

The charity was established in September 2010 with the goal to advance the Orthodox Christian religion for the benefit of the public in accordance with the doctrines and teachings of the Romanian Orthodox Church. The first objective was to raise money through donations to facilitate the purchase of a church property from the Church of England. The purchase of the then redundant Church of 'Saint Michael and All Angels' was complete in October 2011 and consecrated two years later, in September 2013. The church has been used as place for worship since November 2011.

Up to the beginning of the current reporting period, the charity achieved major milestones, including the installation of a ceremonial wooden screen, *iconostasis*, refurbishment of the old vestry and organ rooms, refurbishment of the church hall, repair the church heating system, church structural repair, the tower bell was consolidated and the new bell was placed in, CCTV System was installed, all old church lamps have been replaced with economical LED lamps, the confession room was completely renovated, church heating system was replaced, church sound system was replaced, two chandeliers were installed in the church, a parish library was arranged, purchased a large candles support, video network was installed, church roof partially repaired.

During the 06 April 2022 – 05 April 2023 period, the following works took place:

- The charity ran The property safely
- We started painting the icons on the church walls in accordance with the Orthodox Christian tradition
- Fundraising for fulfilment the proposed objectives.
- Our fundamental mission was to ensure our charity remains dedicated to providing assistance to those in need, offering not only spiritual support but also material aid, counseling, and guidance to qualified institutions.

PLANS FOR FUTURE PERIODS

For the upcoming reporting periods, the trustees team will be considered a number of projects, as:

- To continue the painting of icons on the church walls. It is a complex process with 700m² to cover and will take about 5 years
- To repair the roof of the church
- Some repairs in the church hall
- To continue to offer our help to those in need.

FINANCIAL REVIEW

The statement of financial activities annexed hereto show a surplus for the year of £73,131 leaving a balance to carry forward of £314,790.

Signed on behalf of trustees



Rev. Dr. Petru Ciprian Nedelcu

09-Jan-24

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2023**

I report to the trustees on my examination of the accounts of the charity for the year ended 5 April 2023 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees also considering that an audit is not required for this year under section 144(2) of the Charities Act 2011 and examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act 2011 and in carrying out my examination, I have followed all the applicable directions given by Charity commission under section 145(5)(b) of the Act 2011.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 accordance 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 accord with the accounting records and 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.

Shabaz Ahmed

Shabaz Ahmed
All Day Accountants Ltd
Independent Examiner

09-Jan-24

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
BALANCE SHEET
AS ON 5 APRIL 2023

	Note	5 April 2023 £	5 April 2022 £
FIXED ASSETS			
Tangible assets	2	117,698	116,684
CURRENT ASSETS			
Cash at bank	3	197,813	125,705
CURRENT LIABILITIES			
	4	(740.00)	(740.00)
NET CURRENT ASSETS			
		197,073	124,965
TOTAL ASSETS		<u>314,770</u>	<u>241,649</u>
FUNDS			
Unrestricted funds	5	314,790	241,659
TOTAL FUNDS		<u>314,790</u>	<u>241,659</u>

These accounts were approved and signed on behalf of trustees and authorised for issue on 09 January 2024.



Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023

	Note	Unrestricted Funds	Total Funds 5 April 2023	Total Funds 5 April 2022
INCOME RESOURCES				
Voluntary income	6	122,507	122,507	99,876
Activities from generating funds	7	29,212	29,212	18,508
Investment income	8			
Total incoming resources		<u>151,719</u>	<u>151,719</u>	<u>118,384</u>
RESOURCES EXPENDED				
Cost of generating voluntary income	9	<u>78,587</u>	<u>78,587</u>	<u>88,213</u>
NET INCOMING/(OUTGOING) RESOURCES		73,131	73,131	30,171
Total fund brought forward		<u>241,659</u>	<u>241,659</u>	<u>211,488</u>
TOTAL FUND CARRIED FORWARD		<u><u>314,790</u></u>	<u><u>314,790</u></u>	<u><u>241,659</u></u>

These Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

2. Fixed Assets

All fixed assets are initially recorded at cost.

TANGIBLE FIXED ASSETS

	Land & Building £	Plant & Machinery £	Total Assets £
COST			
At 6 April 2022	51,000.00	65,684.00	116,684.00
Additions		<u>1,013.98</u>	<u>1,013.98</u>
At 5 April 2023	<u>51,000.00</u>	<u>66,697.98</u>	<u>117,697.98</u>
DEPRECIATION			
At 6 April 2022			
Charged during the year			
At 5 April 2023			
NET BOOK VALUE			
At 6 April 2022	<u>51,000.00</u>	<u>65,684.00</u>	<u>116,684.00</u>
At 5 April 2023	<u>51,000.00</u>	<u>66,697.98</u>	<u>117,697.98</u>

3. CASH & BANK 197,812.62

4. CURRENT LAIBILITIES
 Accountancy Fee Payable 740.00

5. UNRESTRICTED FUNDS

	Balance at 5 April 2022	Incoming Resources	Balance at 5 April 2023
General Funds	241,659	73,131	314,790

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2023**

6. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 5 April 2023	Total Funds 5 April 2022
Income from donations	114,494	114,494	96,018
Gift Aid claims & Others	18,290	18,290	9,249
	132,784	132,784	105,267

	Unrestricted Funds	Total Funds 5 April 2023	Total Funds 5 April 2022
7. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS			

Other activities for generating funds	18,657	18,657	13,107
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8. INVESTMENT INCOME

Bank interest	278	278	-
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9. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	78,587	78,587	88,213
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10. COSTS AND EMOLUMENTS

No salaries or wages have been paid to trustees, including the member of the committee, during the year.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales - Charity number 1140421

Accounts

Charity Number 1140421

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2022**

**ACCOUNTS GEEK LTD
243 Harehills Lane
Leeds
West Yorkshire
LS8 3RG**

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2022**

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**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2022**

The trustees present their report and the unaudited accounts of the charity for the year ended 5 April 2022.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered charity name Saint Makarios The Great Ecclesiastical Trust

Charity registration number 1140421

Principal Office 109 Stanks Drive
Horsforth
Leeds
LS14 5NS

The trustees

The trustees who served the charity during the period were as follows:

Rev.Dr. Petru Ciprian Nedelcu (Chairman)
Mr. George Adrobotoaiei (Hon Treasurer)
Mrs. Diana Bagrin (Hon Secretary- Appointed July 2021)
Mr. Vasili Butnaru (Appointed July 2021)
Mr. Mihai Costandache (Appointed July 2021)
Mr. Cristian Solcanu (Resigned July 2021)
Mr. Ciprian Rosu (Resigned July 2021)

Independent examiner

All Day Accountants Ltd
243 Harehills Lane
Leeds
LS8 3RG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Saint Markarios The Great Ecclesiastical Trust was established in September 2010 and its constitution is governed by a Trust Deed dated 13th February 2011 as amended on 15 January 2021.

The charity is managed by a Board of Trustees and their details are as shown above.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- (i) to advance the Christian Religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church and
- (ii) charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

The charity's registered working name is SMOC.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

The charity was established in September 2010 with the goal to advance the Orthodox Christian religion for the benefit of the public in accordance with the doctrines and teachings of the Romanian Orthodox Church. The first objective was to raise money through donations to facilitate the purchase of a church property from the Church of England. The purchase of the then redundant Church of 'Saint Michael and All Angels' was complete in October 2011 and consecrated two years later, in September 2013. The church has been used as place for worship since November 2011.

Up to the beginning of the current reporting period, the charity achieved major milestones, including the installation of a ceremonial wooden screen, *iconostasis*, refurbishment of the old vestry and organ rooms, refurbishment of the church hall, repair the church heating system, church structural repair the tower bell was consolidated and the new bell was placed in, CCTV System was installed, all old church lamps have been replaced with economical LED lamps, the confession room was completely renovated, church heating system was replaced, two chandeliers were installed in the church, a parish library was arranged, purchased a large candles support, video network (live broadcast of divine services) was installed, church roof partially repaired.

Over the reporting period, the charity ran the property safely, especially in this period of pandemic. Therefore, we have strictly followed the Government's recommendations. Also, during the 06 April 2021 - 05 April 2022 period, the following works took place: the heating system replaced in the church hall and we started painting the icons on the church walls in accordance with the Orthodox Christian tradition.

PLANS FOR FUTURE PERIODS

For the upcoming reporting periods, the trustees team will be considered a number of projects, as:

- (i) To continue the painting of icons on the church walls. It is a complex process with 700m² to cover and will take about 5 years.
- (ii) Some repairs in the church hall (to repair or replace the access doors, to arrange the parking lot, to buy new tables/chairs).

FINANCIAL REVIEW

The statement of financial activities annexed here to show a surplus for the year of £30,171 leaving a balance to carry forward of £241,659.

Signed on behalf of trustees

04-Jan-23

Rev. Dr. Petru Ciprian Nedelcu

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2022**

I report to the trustees on my examination of the accounts of the charity for the year ended 5 April 2022 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees also considering that an audit is not required for this year under section 144(2) of the Charities Act 2011 and examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act 2011 and in carrying out my examination, I have followed all the applicable directions given by Charity commission under section 145(5)(b) of the Act 2011.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 accordance 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 accord with the accounting records and 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.

Shabaz Ahmed

Shabaz Ahmed
All Day Accountants Ltd
Independent Examiner

04-Jan-23

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
BALANCE SHEET
AS ON 5 APRIL 2022

	Note	5 April 2022 £	5 April 2021 £
FIXED ASSETS			
Tangible assets	2	116,684	116,684
CURRENT ASSETS			
Cash at bank	3	125,705	95,544
CURRENT LIABILITIES			
	4	(740)	(740)
NET CURRENT ASSETS			
		124,965	94,804
TOTAL ASSETS		241,649	211,488
FUNDS			
Unrestricted funds	5	241,659	211,488
TOTAL FUNDS		241,659	211,488

These accounts were approved and signed on behalf of trustees and authorised for issue 04 January 2023.

Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022

	Note	Unrestricted Funds	Total Funds 5 April 2022	Total Funds 5 April 2021
INCOME RESOURCES				
Voluntary income	6	99,876	99,876	49,157
Activities from generating funds	7	18,508	18,508	19,100
Investment income	8	<u> </u>	<u> </u>	<u> 40</u>
Total incoming resources		<u>118,384</u>	<u>118,384</u>	<u>68,298</u>
RESOURCES EXPENDED				
Cost of generating voluntary income	9	<u>88,213</u>	<u>88,213</u>	<u>39,018</u>
NET INCOMING/(OUTGOING) RESOURCES		30,171	30,171	29,280
Total fund brought forward		<u>211,488</u>	<u>211,488</u>	<u>182,208</u>
TOTAL FUND CARRIED FORWARD		<u><u>241,659</u></u>	<u><u>241,659</u></u>	<u><u>211,488</u></u>

These Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

2. Fixed Assets

All fixed assets are initially recorded at cost.

TANGIBLE FIXED ASSETS

	Land & Building £	Plant & Machinery £	Total Assets £
COST			
At 6 April 2021	51,000	65,684	116,684
Additions			
At 5 April 2022	51,000	65,684	116,684
DEPRECIATION			
At 6 April 2021	-	-	-
Charged during the year	-	-	-
At 5 April 2022	-	-	-
NET BOOK VALUE			
At 5 April 2021	51,000	65,684	116,684
At 5 April 2022	51,000	65,684	116,684

3. CASH & BANK 125,705

4. CURRENT LAIBILITIES

Accountancy Fee Payable 740

5. UNRESTRICTED FUNDS

	Balance at 5 April 2021	Incoming Resources	Balance at 5 April 2022
General Funds	211,488	30,171	241,659

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2022**

6. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 5 April 2022	Total Funds 5 April 2021
Income from donations	96,018	96,018	40,117
Gift Aid claims & Others	9,249	9,249	11,903
	105,267	105,267	52,020
	Unrestricted Funds	Total Funds 5 April 2022	Total Funds 5 April 2021

7. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

Other activities for generating funds	13,107	13,107	16,227
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8. INVESTMENT INCOME

Bank interest	-	-	40
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9. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	88,213	88,213	39,018
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10. COSTS AND EMOLUMENTS

No salaries or wages have been paid to trustees, including the member of the committee, during the year.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST

England & Wales - Charity number 1140421

Accounts

Charity Number 1140421

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2021**

**ACCOUNTS GEEK LTD
243 Harehills Lane
Leeds
LS8 3RG**

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2021**

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**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report and the unaudited accounts of the charity for the year ended 5 April 2021.

REFERENCES AND ADMINISTRATIVE DETAILS

Registered charity name Saint Makarios The Great Ecclesiastical Trust

Charity registration number 1140421

Principal Office 109 Stanks Drive
Leeds
West Yorkshire
LS14 5NS

The trustees

The trustees who served the charity during the period were as follows:

Rev.Dr. Petru Ciprian Nedelcu (Chairman)
Mr. Ciprian Rosu (Hon Secretary)
Mr. George Adrobotoaiei (Hon Treasurer)
Mr. Cristian Solcanu (Appointed January 2021)

Independent examiner

All Day Accountants Ltd
243 Harehills Lane
Leeds
LS8 3RG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Saint Makarios The Great Ecclesiastical Trust was established in September 2010 and its constitution is governed by a Trust Deed dated 13 February 2011 as amended on 15 January 2021.

The charity is managed by a Board of Trustees and their details are as shown above.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- (i) to advance the Christian Religion for the benefit of the public in accordance with the doctrines of the Romanian Orthodox Church and
- (ii) charitable purposes for the public benefit as are exclusively charitable according to the laws of England and Wales as the Trustees may from time to time determine.

The charity's registered working name is SMOC.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
TRUSTEES' ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2021**

ACHIEVEMENTS AND PERFORMANCE

The charity was established in September 2010 with the goal to advance the Orthodox Christian religion for the benefit of the public in accordance with the doctrines and teachings of the Romanian Orthodox Church. The first objective was to raise money through donations to facilitate the purchase of a church property from the Church of England. The purchase of the then redundant Church of 'Saint Michael and All Angels' was complete in October 2011 and consecrated two years later, in September 2013. The church has been used as place for worship since November 2011.

Up to the beginning of the current reporting period, the charity achieved major milestones, including the installation of a ceremonial wooden screen, iconostasis, refurbishment of the old vestry and organ rooms, refurbishment of the church hall, repair the church heating system, church structural repair, the tower bell was consolidated and the new bell was placed in, CCTV System was installed, all old church lamps have been replaced with economical LED lamps, the confession room was completely renovated, church heating system was replaced, church sound system was replaced, two chandeliers were installed in the church, a parish library was arranged, purchased a large candles support, video network (live broadcast of divine services) was installed.

Over the reporting period, the charity ran the property safely, especially in this period of pandemic. Therefore, we have strictly followed the Government's recommendations. Also, during the 06 April 2020 – 05 April 2021 period, the following works took place: church's roof repair and we started painting the icons on the church walls in accordance with the Orthodox Christian tradition.

PLANS FOR FUTURE PERIODS

For the upcoming reporting periods, the trustees team will be considered a number of projects, as:

- (i) Church Hall heating system replacing
- (ii) To continue the painting of icons on the church walls. It is a complex process with 700m2 to cover and will take about 5 years.

FINANCIAL REVIEW

The statement of financial activities annexed hereto show a surplus for the year of £29,280 leaving a balance to carry forward of £211,488.

Signed on behalf of trustees



Rev. Dr. Petru Ciprian Nedelcu

20-Dec-21

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 5 APRIL 2021**

I report to the trustees on my examination of the accounts of the charity for the year ended 5 April 2021 which are set out on pages 4 to 7.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The trustees also considering that an audit is not required for this year under section 144(2) of the Charities Act 2011 and examination is needed.

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act 2011 and in carrying out my examination, I have followed all the applicable directions given by Charity commission under section 145(5)(b) of the Act 2011.

BASIS OF INDEPENDENT EXAMINER'S REPORT

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 accordance 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 accord with the accounting records and 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.

Shabaz Ahmed

Shabaz Ahmed
All Day Accountants Ltd
Independent Examiner

20-Dec-21

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
BALANCE SHEET
AS ON 5 APRIL 2021

	Note	5 April 2021 £	5 April 2020 £
FIXED ASSETS			
Tangible assets	2	116,684	116,684
CURRENT ASSETS			
Cash at bank	3	95,544	66,274
CURRENT LIABILITIES			
	4	(740)	(750)
NET CURRENT ASSETS			
		94,804	65,524
TOTAL ASSETS		<u>211,488</u>	<u>182,208</u>
FUNDS			
Unrestricted funds	5	211,488	182,208
TOTAL FUNDS		<u>211,488</u>	<u>182,208</u>

These accounts were approved and signed on behalf of trustees and authorised for issue on 20 December 2021

Rev. Dr. Petru Ciprian Nedelcu

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	Note	Unrestricted Funds	Total Funds 5 April 2021	Total Funds 5 April 2020
INCOME RESOURCES				
Voluntary income	6	49,157	49,157	48,277
Activities from generating funds	7	19,100	19,100	7,933
Investment income	8	40	40	108
Total incoming resources		68,298	68,298	56,318
RESOURCES EXPENDED				
Cost of generating voluntary income	9	39,018	39,018	36,489
NET INCOMING/(OUTGOING) RESOURCES		29,280	29,280	19,828
Total fund brought forward		182,208	182,208	162,380
TOTAL FUND CARRIED FORWARD		211,488	211,488	182,208

These Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

2. Fixed Assets

All fixed assets are initially recorded at cost.

TANGIBLE FIXED ASSETS

	Land & Building £	Plant & Machinery £	Total Assets £
COST			
At 6 April 2020	51,000	65,684	116,684
Additions	-	-	-
At 5 April 2021	51,000	65,684	116,684
DEPRECIATION			
At 6 April 2020	-	-	-
Charged during the year	-	-	-
At 5 April 2021	-	-	-
NET BOOK VALUE			
At 5 April 2020	51,000	65,684	116,684
At 5 April 2021	51,000	65,684	116,684

3. CASH & BANK 95,544

4. CURRENT LAIBILITIES
 Accountancy Fee Payable 740

5. UNRESTRICTED FUNDS

	Balance at 5 April 2020	Incoming Resources	Balance at 5 April 2021
General Funds	182,208	29,280	211,488

**SAINT MAKARIOS THE GREAT ECCLESIASTICAL TRUST
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 5 APRIL 2021**

6. VOLUNTARY INCOME

	Unrestricted Funds	Total Funds 5 April 2021	Total Funds 5 April 2020
Income from donations	40,117	40,117	46,192
Gift Aid claims & Others	11,903	11,903	2,085
	<u>52,020</u>	<u>52,020</u>	<u>48,277</u>

	Unrestricted Funds	Total Funds 5 April 2021	Total Funds 5 April 2020
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7. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

Other activities for generating funds	16,237	16,237	7,933
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8. INVESTMENT INCOME

Bank interest	40	40	108
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9. COSTS OF GENERATING VOLUNTARY INCOME

Support costs	39,018	39,018	36,489
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10. COSTS AND EMOLUMENTS

No salaries or wages have been paid to trustees, including the member of the committee, during the year.