

**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 700m<sup>2</sup> 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**

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

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

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

	<b>Balance at 5 April 2021</b>	<b>Incoming Resources</b>	<b>Balance at 5 April 2022</b>
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**

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

**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.