

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. Emanuel 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

**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		<u>370,587</u>	<u>399,164</u>
FUNDS			
Unrestricted funds	5	370,596	399,173
TOTAL FUNDS		<u>370,596</u>	<u>399,173</u>

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.