

# ST JOHN CASSIAN CIO

England & Wales · Charity number 1167099

## Details

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**Other names** Romanian Orthodox Parish of Saint John Cassian

**Status** Registered

**Legal form** CIO

**Registered** 2016-05-16

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

## Contact

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**Address** 21C Grundy Crescent  
Kennington  
Oxford  
OX1 5PS

**Phone** 01865596155

**Email** [oxford@mitropolia.eu](mailto:oxford@mitropolia.eu)

**Website** [www.sjcparish.uk](http://www.sjcparish.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:(1) TO ADVANCE THE ORTHODOX CHRISTIAN RELIGION IN SOUTH EAST ENGLAND FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE DOCTRINES AND THE CANONS OF THE ROMANIAN ORTHODOX PATRIARCHATE AND WITH THE STATUTES OF THE ROMANIAN ORTHODOX METROPOLIS OF WESTERN AND SOUTHERN EUROPE, PARTICULARLY, BUT NOT EXCLUSIVELY, BY PROVIDING A PLACE OF WORSHIP, RAISING AWARENESS AND UNDERSTANDING OF ORTHODOX CHRISTIAN BELIEFS AND PRACTICES, AND CARRYING OUT RELIGIOUS ACTS, MISSIONARY AND OUTREACH WORK; AND (2) TO ADVANCE SUCH OTHER CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME, IN PARTICULAR BUT NOT LIMITED TO THE PRESERVATION OF ROMANIAN CULTURAL TRADITIONS, THE ADVANCEMENT OF CHILDREN'S AND ADULT EDUCATION IN A CHRISTIAN SPIRIT, AND THE RELIEF OF THOSE IN NEED.

**Activities:** To advance the Orthodox Christian Faith in Oxfordshire and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Orthodox Church, providing a place of worship and understanding of Orthodox Christian beliefs and practices, carrying out religious acts, missionary and outreach work and other charitable purposes. Religious and charitable activities

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Oxfordshire
- Swindon

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£174,252	£131,519	-	-
2023-12-31	£182,243	£108,939	-	-
2022-12-31	£148,371	£71,702	-	-
2021-12-31	£95,664	£57,212	-	-
2020-12-31	£63,604	£53,563	-	-

## Trustees

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Name	Role	Appointed
Rev ADRIAN-NICOLAE MARIN	Chair	2015-05-11
Gabriela Campan		2023-12-10

**ST JOHN CASSIAN CIO**

England & Wales - Charity number 1167099

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# Accounts

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**ST JOHN CASSIAN CIO**  
**REGISTERED CHARITY NO. 1167099**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**AND**

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31<sup>ST</sup> DECEMBER 2024**

**ST JOHN CASSIAN CIO**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

<b><u>Registered Name</u></b>	St John Cassian CIO
<b><u>Registered Number</u></b>	1167099
<b><u>Principal Office</u></b>	21C Grundy Crescent, Kennington, Oxford OX1 5PS, UK
<b><u>Trustees</u></b>	Rev Fr Adrian Nicolae Marin (aka Fr Gavriil) - President Gabriela Campan – Treasurer Revd. Father Gabriel Hanganu Revd. Deacon Andrei Constantin Alina Florea – Secretary Elena Oancea – Vice President Elena Dascalu Amalia Bozgan (resigned Nov 24) James Hyndman Irina Niculae (resigned Nov 24) Revd Deacon Dragoş Mihail Cazacu Nicolae Petrus Gheorghe Badea Madalin Tinei (appointed Nov 24) Georgia Ionescu (appointed Nov 24) Alisa Russell (appointed Nov 24) Costina Maria Radoi (appointed Nov 24) Marina Bitic (appointed Nov 24) Emanuel Gabriel Ionita (appointed Nov 24)
<b><u>Bankers</u></b>	Redwood Bank Barclays (Oxford)
<b><u>Independent Examiner</u></b>	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

**ST JOHN CASSIAN CIO**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

The Trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2024. The accounts comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**The Charity's Trusts**

The Charity was registered on 16<sup>th</sup> May 2016, with its governing document being that of a Charitable Incorporated Organisation (C.I.O.)

The incorporation of the Charity into a C.I.O. was to formalise the previous charitable activities into a more structured framework. Formerly the Charity's objectives were fulfilled by networking with similarly minded organizations. These activities have since 2016 been absorbed by the new legal entity, with the bank balance from the previous organization being donated to the C.I.O. upon its incorporation.

**Legal and Administrative Information**

Page 1 to these accounts gives this information.

**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Organisation of Services, Activities and Achievements during the Period**

The Romanian Orthodox Parish of St John Cassian is part of the Romanian Orthodox Archdiocese in Western Europe, which belongs to the Romanian Orthodox Patriarchate. Its main objects are to advance the Orthodox Christian faith for the benefit of the public in accordance with teachings of the One, Holy, Catholic and Apostolic Church, rooted in the Holy Tradition, and taught by the Holy Scriptures, the seven Ecumenical councils and the local and provincial councils of the Orthodox Church.

Membership of the Parish currently stands at 180 members from Oxford and surrounding areas. Membership is contingent upon being 18 years of age or older, a communicant member of the Orthodox Church and having an address in the UK (the area of the Diocese of Romanian Orthodox Archdiocese of Great Britain and Northern Ireland). The conditions of membership are subject to rules regarding membership in the wider body of the Archdiocese, of which the Parish is a part. The parish has regular religious services on Saturday mornings and evenings, Sunday mornings, and Wednesday evenings, as well as on a number of Feast days and also Baptisms, Weddings and Funerals, home services, hospital and prison visits. All services are open to all members of the public. These services are celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church).

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

Funds raised come from collections, private donations, and from fundraising events, online fundraising and Facebook donations. As well as raising funds for the ongoing costs of running a parish, these activities have aimed to build community within the parish and to raise awareness of the Charity in the wider community of Oxford. Together with the Parish of St Stylianos in Reading we also continued to fundraise money to help St. Andrew Orphanage in Vingard – Alba, Romania.

As a Christian charity offering religious services, we are in constant need to raise funds for ongoing maintenance of the church, vestments for clergy, altar servers, icons and objects for Church and Altar and we are also striving to build up sufficient funds to acquire suitable premises for meetings and social gatherings after Divine Liturgy. We receive no financial help from any agency - religious or secular - at home or abroad. In order to help our continued fundraising efforts, donors are encouraged to give to the Parish under the Gift Aid Scheme (if they are UK taxpayers) and to participate in fundraising activities.

Our main fundraising events were at Easter, at the beginning of the new academic year, and at Christmas, all to help St. Andrew Orphanage in Romania. We also ran a Christmas fund raiser and foodbank appeal to help the Gate House charity – a charity which helps homeless people in Oxford – and a Christmas Carol Concert in December to support our parish. Collections are also taken at Sunday celebrations of the Divine Liturgy, as well as at the candle desk.

The achievements of the charity during the past year include:

***January 2024***

- A new Holy Cross for the church was prepared and painted on wood at the Monastery of the Mother of God “Quick to Hear” in Suceava, Romania.
- House blessings for Epiphany carried.

***February 2024***

- Pilgrimage to Mount Athos, organised by Fr. Gavriil.
- Feast Day of our Parish, St. John Cassian, with a visit from His Eminence Archbishop Nectarie of Brittany, together with Fr. Daniil and Fr. Rafail from Lupşa Monastery, Romania. They brought for veneration and blessing of our parish a particle of the Holy Cross on which our Lord Jesus Christ was crucified.
- Children’s performance for the parish feast, including songs and poetry, followed by an art exhibition with works created by children of the parish.

***March 2024***

- Spring workshop for children, where they created traditional Romanian mucenici and mărtişoare.
- Pan-Orthodox Vespers service hosted by our parish, with all Orthodox parishes in Oxford serving together.
- Children’s icon workshop.

***April 2024***

- First Easter children’s workshop followed by egg hunt and a picnic.
- Second Easter workshop for children, where they created a miniature “Garden of the Resurrection,” followed by egg hunt and a picnic.
- Our parish sent Easter packages to children from the family-type orphanage in Vingard, Alba Iulia, Romania.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024*****May 2024***

- Fr. Dragoş was ordained as a priest with the blessing of Metropolitan Iosif.
- Constitutive Diocesan Assembly for the establishment of the Romanian Orthodox Diocese of Great Britain. Our parish was represented by Parish Priest Fr. Gavriil Marin and two lay members.

***June 2024***

- 1 June – International Children’s Day. Trip to Cotswold Wildlife Park and Gardens for the children.

***July 2024***

- Parish Summer Feast, honouring St. Ioan Maximovici, followed by a picnic at Port Meadow.
- Funeral fundraising support for a family from our community.
- Funeral support for a family of a priest from our Archdiocese.

***August 2024***

- Establishment of a parish choir.

***September 2024***

- Garden Party and Fundraising Event.
- Memorial walk through Oxford’s historic churches.
- Organisation of the Parish Women’s Association.

***October 2024***

- Pilgrimage to Greece organised with the blessing of Metropolitan Iosif.
- Fundraising collection for people affected by floods in Romania.
- Diocesan Assembly of the newly established Romanian Orthodox Diocese of Great Britain, a historic event for our community.
- Visit of His Grace Bishop Atanasie to our Parish.
- Election of the first Archbishop of the Romanian Orthodox Diocese of Great Britain: Archbishop Atanasie.

***November 2024***

- Pilgrimage through Oxford following the life and legacy of St. Frideswide.
- Establishment of a NEPSIS youth group within our parish

***December 2024***

- 1 December – National Day of Romania: Te Deum service and parish social gathering.
- Christmas Carol Music Workshop for adults.
- Christmas Carol Concert - Paula Seling
- Charity collections (food, clothing, shoes, sleeping bags, toiletries) during the Nativity Fast, for The Gatehouse and The Emergency Foodbank, Oxford.
- Our parish sent Christmas packages to children from the family-type orphanage in Vingard, Alba Iulia, Romania.
- Christmas gifts for parish children.
- Children’s Nativity Play.

The charity’s work was supported by the ongoing commitment of our volunteers, including singing, volunteers at the candle and book stand, ushers, altar helpers, flower arrangements, cleaning volunteers, language interpreters, preparation of bread and eggs for Easter, summer camp volunteers, food at events including the Patronal feast, security and fire marshalls.

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT (CONT'D)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**Future developments**

In order to advance the Orthodox Christian faith through the Romanian Orthodox Community in Oxfordshire and surrounding areas, the Parish of St. John Cassian has been sharing St. Thomas the Martyr church with the Anglican parish of St. Barnabas and St Thomas since February 2014. This partnership has helped the charity to grow further and to establish new missions and parishes.

In 2024, we continued our mission in Swindon, where there are well-established Romanian communities, as well as a significant presence of Orthodox Christians. We also opened a new mission in Bracknell, and we expect to develop permanent parishes in both towns within the next few years, with the blessing of the Archdiocese.

In order to be able to achieve our main charitable objectives with a full schedule of services and activities, we will continue to rely on the support of parishioners and friends to buy all the necessary things to carry out the mission of our church. As outlined above, there is a continuing need to save funds to enable a property to be acquired when a suitable opportunity presents itself.

To reach our goals as a Christian community and charity, a number of fundraising events are planned for the coming year, including concerts, conferences, cultural, social and family events where everyone would be invited. A major priority is the need to raise and save funds to enable a property to be acquired when a suitable opportunity presents itself.

**Public Benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

**Trustees**

The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

**Appointment of Trustees**

Trustees are appointed ex officio (clergy) or following selection based on their professional skills and/or representational qualities.

All new Trustees are elected at the Annual General Meeting, to serve for a 2-year term for a maximum of 3 terms; they are recruited from church members or by existing Trustees. All new trustees are given appropriate induction and offered training to fulfil their role. All trustees hold valid DBS checks.

**Reserves Policy**

The Trustees consider that free reserves amounting to six month's operating costs is prudent and advisable to cover the various uncertainties and risks in the current economic climate. This requirement is under constant review by the Trustees, who appreciate that reserves are currently at a higher level than this, but consider such to be a prudent position to adopt where they are actively seeking to acquire suitable premises for meetings and social gatherings.

**Trustees Remuneration/Expenses**

The Parish Priest, Rev Fr Gavriil (Adrian Marin), who is also one of the Trustees, has been paid, as decided by the Parish Council in accordance with the CIO Constitution and Standing Orders (2017) approved by the Charity Commission, a minimal stipend to enable him to carry out clerical and pastoral duties. A small one-off stipend was also granted by the Parish Council to Revd Fr Gabriel Hanganu, who stepped up to increased responsibilities in autumn 2020. No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

**ST JOHN CASSIAN CIO**  
**TRUSTEES ANNUAL REPORT (CONT'D)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.


Law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They 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.

**Approval**

This report has been approved by the Trustees and is signed on their behalf by:

Signed   
 (Trustee)

Date 23 October 2025

**ST JOHN CASSIAN CIO****INDEPENDENT EXAMINER'S REPORT****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024****REGISTERED CHARITY NO. 1167099**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> December 2024, which are set out on pages 5 to 8.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**King Loose & Co**  
**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

*Heather E. Fanthome*  
 .....  
**H C FANTHOMÉ FCA**

Dated... *24th October 2025* .....

## ST JOHN CASSIAN CIO

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2024 (CHARITY NO. 1167099)

	<u>2024</u>	<u>2023</u>
	£	£
<b><u>RECEIPTS</u></b>		
Donations	167,623.53	167,799.47
Interest received	535.94	-
Gift Aid	<u>6,092.37</u>	<u>14,443.79</u>
	174,251.84	182,243.26
<b><u>PAYMENTS</u></b>		
Father Gavriil support grants	27,000.00	23,613.00
Gabriel Hanganu - stipend	6,500.00	7,200.00
Iulian Sorin Rusu - stipend	-	7,200.00
Madalin Tinei	890.00	-
Donation to Romanian Orthodox Church, Glasgow	5,000.00	-
Gifts	473.28	3,314.67
Rent & parking	14,300.00	13,243.75
Community events	15,806.93	3,818.58
Social cases	5,537.59	-
Candles	11,216.72	10,147.04
Icons	13,730.77	1,033.69
Gifts to Aylesbury Parish	-	15,000.00
Assets to Aylesbury Parish	-	3,825.00
Light and heat	2,767.18	3,882.62
Books	9,011.39	6,104.44
Travel costs	2,727.37	4,082.21
Pilgrimage - Greece	8,232.38	-
Printing, post, stationery & computer costs	3,032.30	2,073.65
Legal fees	1,086.00	-
Accountancy	900.00	600.00
Miscellaneous	949.99	173.40
Insurance	592.76	574.11
Bank charges	111.00	435.00
Depreciation	1,653.00	2,618.29
	<u>(131,518.66)</u>	<u>(108,939.45)</u>
<b>Net surplus</b>	<u><u>42,733.18</u></u>	<u><u>73,303.81</u></u>

The notes on pages 7 and 8 form part of these accounts.

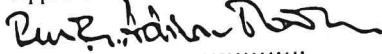
**ST JOHN CASSIAN CIO**

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31ST DECEMBER 2024 (CHARITY NO. 1167099)**

	<u>2024</u>	<u>2023</u>
	£	£
<b><u>FIXED ASSETS</u></b>		
Tangible Fixed Assets (note 4)	9,345.00	10,998.17
<b><u>CURRENT ASSETS</u></b>		
<b><u>Debtors</u></b>		
Loan to Romanian Orthodox Church (note 5)	25,000.00	-
Gift Aid debtor	5,000.00	-
<b><u>Cash and Bank</u></b>		
Current Account - Barclays	143,235.86	242,903.45
Deposit Account - Barclays	30,000.00	-
Deposit Account - Redwood	85,535.94	-
Cash	-	582.00
	<u>288,771.80</u>	<u>243,485.45</u>
<b><u>CURRENT LIABILITIES</u></b>		
Creditors	<u>1,800.00</u>	<u>900.00</u>
Net Current Assets	286,971.80	242,585.45
<b>NET ASSETS</b>	<b><u><u>296,316.80</u></u></b>	<b><u><u>253,583.62</u></u></b>
<b><u>CAPITAL</u></b>		
Unrestricted Funds B/Fwd	253,583.62	180,279.81
Surplus for the period	42,733.18	73,303.81
Unrestricted Funds C/Fwd	<u><u>296,316.80</u></u>	<u><u>253,583.62</u></u>

Approved by the Trustees



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Dated

23 October 2025

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The notes on pages 7 and 8 form part of these accounts.

**ST JOHN CASSIAN CIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**1. Accounting Policies**

**(a) Basis of preparation**

The accounts (financial statements) have been prepared on a receipts and payments basis, with the additional inclusion of a depreciation charge, as below. This is deemed appropriate due to the nature of the fixed assets held, to enable the charity to show a true and fair view at the year end.

**(b) Tangible Assets and Depreciation**

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Mobile assets - 15% reducing balance basis

Mobile assets comprise portable icons, altar pieces, vestments, altar cloths, books and sundry other small items of equipment.

**2. Receipts and Payments Account**

A Receipts and Payments Account is shown, however the items below are recognised on an accruals basis to enable a true and fair view to be shown of the results for the year and to give a fair reflection of the stewardship of the charity's resources.

**(a) Accrued Income**

Accrued Income is reflected in the accounts where significant, to recognise the true income attributable to the year under review.

**(b) Creditors**

Creditors: amounts falling due within one year are reflected in the accounts to recognise all significant costs attributable to the year under review.

**3. Book purchases/stock**

Any small stocks of books held are not reflected as an asset at the year end. The income from future sales of books, if any, is treated as donations income.

**4. Tangible Fixed Assets**

	<b><u>Mobile</u></b>	<b><u>Total</u></b>
	<b><u>Assets</u></b>	<b><u>£</u></b>
	<b><u>£</u></b>	<b><u>£</u></b>
Cost		
Brought forward 01.01.24	25,197	25,197
Additions	-	-
	<u>25,197</u>	<u>25,197</u>
Carried forward 31.12.24		
<b>Depreciation</b>		
Brought forward 01.01.24	14,199	14,199
Charge for the period	1,653	1,653
	<u>15,852</u>	<u>15,852</u>
Carried forward 31.12.24		
<b>Net Book Value</b>		
<b>at 31.12.24</b>	<u>9,345</u>	<u>9,345</u>
<b>at 31.12.23</b>	<u>10,998</u>	<u>10,998</u>

All tangible fixed assets are used directly for charitable purposes.

**ST JOHN CASSIAN CIO**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

**5. Loan to Romanian Orthodox Church**

During the year the charity loaned £25,000 to the Romanian Orthodox Church in Glasgow, to assist them with the purchase of a church building. The loan is repayable within two years of acquisition of the property, or earlier should the charity request repayment. No interest is chargeable on the loan.

**ST JOHN CASSIAN CIO**

England & Wales - Charity number 1167099

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# Accounts

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ST JOHN CASSIAN CIO  
REGISTERED CHARITY NO. 1167099

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RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023  
AND  
STATEMENT OF ASSETS AND LIABILITIES  
AS AT 31<sup>ST</sup> DECEMBER 2023

**ST JOHN CASSIAN CIO**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

<b><u>Registered Name</u></b>	St John Cassian CIO
<b><u>Registered Number</u></b>	1167099
<b><u>Principal Office</u></b>	21C Grundy Crescent, Kennington, Oxford OX1 5PS, UK
<b><u>Trustees</u></b>	Rev Fr Adrian Nicolae Marin (aka Fr Gavriil) - President Gabriela Campan – Treasurer (appointed Dec 23) Monica Daraban – Treasurer (resigned Dec 23) Revd. Father Gabriel Hanganu Revd. Father Iulian Sorin Rusu (resigned Dec 23) Revd. Deacon Andrei Constantin Alina Florea – Secretary Elena Oancea – Vice President Camelia Chiper (resigned Dec 23) Elena Dascalu Amalia Bozgan Daniela Lungu (resigned Dec 23) James Hyndman Irina Niculae Revd Deacon Dragoş Mihail Cazacu (appointed Dec 23) Nicolae Petrus (appointed Dec 23) Gheorghe Badea (appointed Dec 23)
<b><u>Bankers</u></b>	HSBC (Oxford) Barclays (Oxford)
<b><u>Independent Examiner</u></b>	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

The Trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2023. The accounts comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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**Legal and Administrative Information**

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**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Organisation of Services, Activities and Achievements during the Period**

The Romanian Orthodox Parish of St John Cassian is part of the Romanian Orthodox Archdiocese in Western Europe, which belongs to the Romanian Orthodox Patriarchate. Its main objects are to advance the Orthodox Christian faith for the benefit of the public in accordance with teachings of the One, Holy, Catholic and Apostolic Church, rooted in the Holy Tradition, and taught by the Holy Scriptures, the seven Ecumenical councils and the local and provincial councils of the Orthodox Church.

Membership of the Parish currently stands at 180 members from Oxford and surrounding areas. Membership is contingent upon being 18 years of age or older, a communicant member of the Orthodox Church and having an address in the UK (the area of the Diocese of Romanian Orthodox Archdiocese of Great Britain and Northern Ireland). The conditions of membership are subject to rules regarding membership in the wider body of the Archdiocese, of which the Parish is a part. The parish has regular religious services on Saturday mornings and evenings, Sunday mornings, and Wednesday evenings, as well as on a number of Feast days and also Baptisms, Weddings and Funerals, home services, hospital and prison visits. All services are open to all members of the public. These services are celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church).

ST JOHN CASSIAN CIOTRUSTEES ANNUAL REPORT (CONT'D)FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

Funds raised come from collections, private donations, and from fundraising events, online fundraising and Facebook donations. As well as raising funds for the ongoing costs of running a parish, these activities have aimed to build community within the parish and to raise awareness of the Charity in the wider community of Oxford. Together with the Parish of St Stylianos in Reading we also continued to fundraise money to help St. Andrew Orphanage in Vingard – Alba, Romania.

As a Christian charity offering religious services, we are in constant need to raise funds for ongoing maintenance of the church, vestments for clergy, altar servers, icons and objects for Church and Altar and we are also striving to build up sufficient funds to acquire suitable premises for meetings and social gatherings after Divine Liturgy. We receive no financial help from any agency - religious or secular - at home or abroad. In order to help our continued fundraising efforts, donors are encouraged to give to the Parish under the Gift Aid Scheme (if they are UK taxpayers) and to participate in fundraising activities.

Our main fundraising events were at Easter, at the beginning of the new academic year, and at Christmas, all to help St. Andrew Orphanage in Romania. We also ran a Christmas fund raiser and foodbank appeal to help the Gate House charity – a charity which helps homeless people in Oxford – and the Oxford Emergency Foodbank; and a Christmas Carol Concert in December to support our parish. Collections are also taken at Sunday celebrations of the Divine Liturgy, as well as at the candle desk.

The achievements of the charity during the past year include:

*January 2023*

- Fundraiser to support funeral expenses.
- Sezătoare in Loc Sfant (traditional crafts gathering) in a sacred space organised

*February 2023*

- Feast Day of St John Cassian Parish, with a visit and sermon from IPS Metropolitan Iosif.
- Visit from a group of students and professor from the faculty of theology in Iasi

*April 2023*

- Our parish sent packages to the children from the family-type orphanage in Vingard, Alba Iulia, Romania, for Easter.
- Concert and talk on psaltic music by members of the Byzantion Choir organised by Fr Iulian Rusu.
- Patronal Feast of the Aylesbury Mission - Sunday of the Myrrh-bearing Women
- Icon painting workshop for children, Aylesbury Mission

*May 2023*

- Launch of the Romanian School in Oxford, offering lessons in the Romanian language and religious studies
- Parent workshops

*June 2023*

- Visit and talk by Fr Nicu Dumitrascu, professor at University of Oradea
- Visit and talk by Fr Cristian Galeriu, from St Silvester Church, Bucharest

*July 2023*

- Summer Feast of the Parish, honouring St. Ioan Maximovici, followed by a picnic at Port Meadow.
- Children's Summer Camp in collaboration with Aylesbury Mission organised by Fr Iulian Rusu.

**ST JOHN CASSIAN CIO**  
**TRUSTEES ANNUAL REPORT (CONT'D)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

***August 2023***

- Sezătoare in Loc Sfânt (Sezătoare in a sacred space), with guests from London, the organisers of the 'Marea sezatoare' in the UK. Exposition/presentation of the Romanian Blouse from various places/regions from Romania,

***September 2023***

- Opening of the 2023-24 year of the Romanian School, offering lessons in the Romanian language and religious studies.
- The parish prayer group resumed its prayer activities
- Prospora (church bread) workshop

***October 2023***

- Retreat/pilgrimage for mothers to Godoncourt Monastery, France,
- Start of the parish Mission in Bracknell

***November 2023***

- Fundraising for the Repatriation of a Romanian Citizen and Funeral Assistance organised
- His Grace Bishop Nectarie, newly appointed Vicar Bishop, visited our parish immediately after his appointment.
- Church Music Workshop for children
- Christmas Tree Decorating
- Christmas Decorations Workshop

***December 2023***

- 1st December - Te Deum and social gathering to mark Romania's National Day
- Christmas Carol Music Workshop for children
- Christmas Carol Music Workshop for adults
- Pilgrimage to St. John the Baptist Monastery in Essex
- Charity collections (food, clothing, shoes, sleeping bags and toiletries) during the Christmas fast for The Gatehouse and The Emergency Foodbank, Oxford
- Fundraiser for Leonard's kidney transplant
- Fundraiser for William
- Christmas gifts for children organised
- Children's Nativity Play
- Pastoral and financial support for starting the newly established Myrrh-Bearing Women Parish in Aylesbury (until then, a mission of our parish).

The charity's work was supported by the ongoing commitment of our volunteers, including singing, volunteers at the candle and book stand, ushers, altar helpers, flower arrangements, cleaning volunteers, language interpreters, preparation of bread and eggs for Easter, summer camp volunteers, food at events including the Patronal feast, security and fire marshalls.

**ST JOHN CASSIAN CIO**  
**TRUSTEES ANNUAL REPORT (CONT'D)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**Future developments**

In order to advance the Orthodox Christian faith through the Romanian Orthodox Community in Oxfordshire and surrounding areas, the Parish of St. John Cassian has been sharing St. Thomas the Martyr church with the Anglican parish of St. Barnabas and St Thomas since February 2014. This partnership has helped the charity to grow further and to establish new missions and parishes.

In 2023 we continued our mission in Swindon and Aylesbury, where there are well established Romanian communities but also Orthodox Christians in general. We also initiated a mission in Bracknell. The mission in Aylesbury was supported in its preparations towards becoming a full Parish in December 2023.

In order to be able to achieve our main charitable objectives with a full schedule of services and activities, we will continue to rely on the support of parishioners and friends to buy all the necessary things to carry out the mission of our church.

To reach our goals as a Christian community and charity, a number of fundraising events are planned for the coming year, including concerts, conferences, cultural, social and family events where everyone would be invited. A major priority is the need to raise and save funds to enable a property to be acquired when a suitable opportunity presents itself.

**Public Benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

**Trustees**

The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

**Appointment of Trustees**

Trustees are appointed ex officio (clergy) or following selection based on their professional skills and/or representational qualities.

All new Trustees are elected at the Annual General Meeting, to serve for a 2-year term for a maximum of 3 terms; they are recruited from church members or by existing Trustees. All new trustees are given appropriate induction and offered training to fulfil their role.

**Reserves Policy**

The Trustees consider that free reserves amounting to six month's operating costs is prudent and advisable to cover the various uncertainties and risks in the current economic climate. These requirements are under constant review by the Trustees, who consider that the position at the period end date is in line with policy.

**Trustees Remuneration/Expenses**

The Parish Priest, Rev Fr Gavriil (Adrian Marin), who is also one of the Trustees, has been paid, as decided by the Parish Council in accordance with the CIO Constitution and Standing Orders (2017) approved by the Charity Commission, a minimal stipend to enable him to carry out clerical and pastoral duties. Small one-off stipends were also granted by the Parish Council to Revd Fr Gabriel Hanganu and Rev Fr Iulian Sorin Rusu, who stepped up to increased responsibilities in autumn 2020. No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

ST JOHN CASSIAN CIO

TRUSTEES ANNUAL REPORT (CONT'D)

FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.


Law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They 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.

Approval

This report has been approved by the Trustees and is signed on their behalf by:

  
 Signed .....  
 (Trustee)

24 October 2024  
 Date .....

**ST JOHN CASSIAN CIO**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**  
**REGISTERED CHARITY NO. 1167099**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> December 2023, which are set out on pages 5 to 7.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

King Loose & Co  
 St John's House  
 5 South Parade  
 Summertown  
 Oxford OX2 7JL

*Heather C. Fanthome*  
 H C FANTHOM FCA

Dated *23<sup>rd</sup> October 2024*

**ST JOHN CASSIAN CIO**

5.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023 (CHARITY NO. 1167099)**

	<u>2023</u>		<u>2022</u>
	£	£	£
<b><u>RECEIPTS</u></b>			
Donations		167,799.47	148,370.58
Gift Aid		<u>14,443.79</u>	<u>                    </u>
		182,243.26	148,370.58
 <b><u>PAYMENTS</u></b>			
Father Gavriil support grants	23,613.00		19,852.30
Gabriel Hanganu - stipend	7,200.00		2,650.00
Iulian Sorin Rusu - stipend	7,200.00		3,850.00
Gifts	3,314.67		1,789.01
Rent & parking	13,243.75		8,487.75
Community events	3,818.58		7,186.17
Candles	10,147.04		9,353.69
Icons	1,033.69		-
Gifts to Aylesbury Parish	15,000.00		-
Assets to Aylesbury Parish	3,825.00		-
Light and heat	3,882.62		-
Books	6,104.44		2,741.59
Travel costs	4,082.21		2,273.96
Maura funerals	-		4,013.00
Carol concert costs	-		1,300.00
Printng, post, stationery & computer costs	2,073.65		407.11
Vestments	-		2,875.05
Accountancy	600.00		750.00
Miscellaneous	173.40		240.00
Insurance	574.11		519.46
Bank charges	435.00		480.00
Depreciation	2,618.29		2,932.52
		<u>(108,939.45)</u>	<u>(71,701.61)</u>
 <b>Net surplus</b>		<u><u>73,303.81</u></u>	<u><u>76,668.97</u></u>

ST JOHN CASSIAN CIO

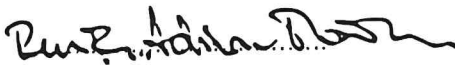
6.

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31ST DECEMBER 2023 (CHARITY NO. 1167099)

	<u>2023</u> £	<u>2022</u> £
<b><u>FIXED ASSETS</u></b>		
Tangible Fixed Assets (note 3)	10,998.17	16,631.00
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash and Bank</u></b>		
Current Account	242,903.45	165,148.81
Cash	582.00	-
	<hr/>	<hr/>
	243,485.45	165,148.81
<b><u>CURRENT LIABILITIES</u></b>		
Creditors	<hr/> 900.00	<hr/> 1,500.00
Net Current Assets	242,585.45	163,648.81
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b><u><u>253,583.62</u></u></b>	<b><u><u>180,279.81</u></u></b>
<b><u>CAPITAL</u></b>		
Unrestricted Funds B/Fwd	180,279.81	103,610.84
Surplus for the period	73,303.81	76,668.97
	<hr/>	<hr/>
Unrestricted Funds C/Fwd	<b><u><u>253,583.62</u></u></b>	<b><u><u>180,279.81</u></u></b>

Approved by the Trustees



24 October 2024

.....

Dated

.....

**ST JOHN CASSIAN CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

1. **Accounting Policies**

(a) **Basis of preparation**

The accounts (financial statements) have been prepared on a receipts and payments basis, with the additional inclusion of a depreciation charge, as below. This is deemed appropriate due to the nature of the fixed assets held, to enable the charity to show a true and fair view at the year end.

(b) **Tangible Assets and Depreciation**

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Mobile assets - 15% reducing balance basis

Mobile assets comprise portable icons, altar pieces, vestments, altar cloths, books and sundry other small items of equipment.

2. **Receipts and Payments Account**

A Receipts and Payments Account is shown, however the items below are recognised on an accruals basis to enable a true and fair view to be shown of the results for the year and to give a fair reflection of the stewardship of the charity's resources.

(a) **Accrued Income**

Accrued Income is reflected in the accounts to enable a true and fair view to be shown of the results for the year and to give a fair reflection of the stewardship of the charity's resources.

(b) **Creditors**

Creditors: amounts falling due within one year are reflected in the accounts to enable a true and fair view to be shown of the results for the year.

3. **Tangible Fixed Assets**

	<b><u>Mobile</u></b>	<b><u>Total</u></b>
	<b><u>Assets</u></b>	<b><u>£</u></b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
Brought forward 01.01.23	32,002	32,002
Additions	810	810
Transferred to Aylesbury Parish	(7,615)	(7,615)
	<u>25,197</u>	<u>25,197</u>
<b>Depreciation</b>		
Brought forward 01.01.23	15,371	15,371
Charge for the period	2,618	2,618
Transferred to Aylesbury Parish	(3,790)	(3,790)
	<u>14,199</u>	<u>14,199</u>
<b>Net Book Value</b>		
<b>at 31.12.23</b>	<u>10,998</u>	<u>10,998</u>
<b>at 31.12.22</b>	<u>16,631</u>	<u>16,631</u>

All tangible fixed assets are used directly for charitable purposes.

**ST JOHN CASSIAN CIO**

England & Wales - Charity number 1167099

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# Accounts

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**ST JOHN CASSIAN CIO**  
**REGISTERED CHARITY NO. 1167099**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**AND**

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31<sup>ST</sup> DECEMBER 2022**

**ST JOHN CASSIAN CIO****LEGAL AND ADMINISTRATIVE INFORMATION****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

<b><u>Registered Name</u></b>	St John Cassian CIO
<b><u>Registered Number</u></b>	1167099
<b><u>Principal Office</u></b>	74 West Way, Oxford OX2 9JT, UK
<b><u>Trustees</u></b>	Rev Fr Adrian Nicolae Marin (aka Fr Gavriil) - President Monica Daraban – Treasurer Revd. Father Gabriel Hanganu Revd. Father Iulian Sorin Rusu (appointed Oct 22) Revd. Deacon Andrei Constantin (appointed Oct 22) Alina Florea – Secretary (appointed Oct 22) Elena Oancea – Vice President (appointed Oct 22) Camelia Chiper (appointed Oct 22) Elena Dascalu (appointed Oct 22) Amalia Bozgan (appointed Oct 22) Daniela Lungu (appointed Oct 22) James Hyndman (appointed Oct 22) Irina Niculae (appointed Oct 22)
<b><u>Bankers</u></b>	HSBC (Oxford) Barclays (Oxford)
<b><u>Independent Examiner</u></b>	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

The Trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2022. The accounts comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**The Charity's Trusts**

The Charity was registered on 16<sup>th</sup> May 2016, with its governing document being that of a Charitable Incorporated Organisation (C.I.O.)

The incorporation of the Charity into a C.I.O. was to formalise the previous charitable activities into a more structured framework. Formerly the Charity's objectives were fulfilled by networking with similarly minded organizations. These activities have since 2016 been absorbed by the new legal entity, with the bank balance from the previous organization being donated to the C.I.O. upon its incorporation.

**Legal and Administrative Information**

Page 1 to these accounts gives this information.

**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Organisation of Services, Activities and Achievements during the Period**

The Romanian Orthodox Parish of St John Cassian is part of the Romanian Orthodox Archdiocese in Western Europe, which belongs to the Romanian Orthodox Patriarchate. Its main objects are to advance the Orthodox Christian faith for the benefit of the public in accordance with teachings of the One, Holy, Catholic and Apostolic Church, rooted in the Holy Tradition, and taught by the Holy Scriptures, the seven Ecumenical councils and the local and provincial councils of the Orthodox Church.

Membership of the Parish currently stands at 100 members from Oxford and surrounding areas. Membership is contingent upon being 18 years of age or older, a communicant member of the Orthodox Church and to having a permanent address in the UK (the area of the Diocese of Romanian Orthodox Archdiocese in Western Europe). The conditions of membership are subject to rules regarding membership in the wider body of the Archdiocese, of which it is a part. The parish has regular religious services on Saturday mornings and evenings, Sunday mornings, and Wednesday evenings, as well as on a number of Feast days and also Baptisms, Weddings and Funerals, home services, hospital and prison visits. All services are open to all members of the public. These services are celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church). The CIO also aims to advance such other charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

Funds raised come from collections, private donations, fundraising events, online fundraising and Facebook donations. As well as raising funds for the ongoing costs of running a parish, these events aim to build community within the parish and to raise awareness of the Charity in the wider community of Oxford. Together with the Parish of St Stylianos in Reading we fundraised money to help St. Andrew Orphanage in Vingard – Alba, Romania and with Birmingham Parish we raised funds to support Romanian monasteries' refugee hospitality efforts.

As a charity with Christian religious activities we are in constant need to raise funds for ongoing maintenance, vestments for clergy, altar servers, icons and objects for Church and Altar and we are also striving to build up sufficient funds to acquire suitable premises for meetings and social gatherings after Divine Liturgy. We receive no financial help from any agency - religious or secular - at home or abroad. In order to help our continued fundraising efforts, donors are encouraged to give to the Parish under the Gift Aid Scheme (if they are UK taxpayers) and to participate in fundraising activities.

Our main fundraising events were at the Patronal Feast in February, at Easter, at the beginning of the new academic year and Christmas, all to contribute to the long-term future of the Parish fund and to help St. Andrew Orphanage in Romania. We also run an Easter fundraising and foodbank appeal to help the Gate House charity – a charity which helps homeless people in Oxford; and a Christmas Carol Concert in December to support our parish. Collections are taken at Sunday celebrations of the Divine Liturgy, as well as at the candle desk. Donations are taken also via bank transfer and on social platforms.

In 2022 the religious services, cultural and social-philanthropic activities were able to move back in person from having them on online platforms during lockdowns in the previous years. Some were conducted in hybrid mode to ensure they were as inclusive as possible.

The achievements of the charity during the past year include:

- We continued our main fundraising project to enable us to either take a long-term licence and repair the church building, or potentially buy a church building.
- We organised collections to support a family in extremely difficult circumstances
- We donated non-perishable items to the GateHouse charity, Oxford
- 4th February – Talk on 'Jesus Prayer' given by Parish Priest, Rev Fr Gavriil Marin
- 27th February Patronal Feast – visit and sermon by Most Reverend Theophilus Vicar Bishop of the Diocese of Spain and Portugal
- 4th March – 'Mărțișor' Workshop (Romanian cultural tradition celebrating the arrival of spring)
- 25th March Annunciation – visit and sermon by His Eminence Joseph Pop, Metropolitan of Western and Southern Europe
- In March - Fundraising to help Ukrainian Refugees – Joint fundraising with Birmingham Parish to support Romanian Monasteries' refugee hospitality efforts
- In April 2022 Fundraising for refugees hosted at Vingard orphanage
- April and December 2022 Fundraising for Vingard orphanage – gifts for Easter and Christmas
- June – August Prayer group – Psalm and Akatist reading
- From June 2022 to present – Long-Term Fundraising Campaign for the Acquisition of a Church
- 7th August -Service – Receiving the Holy Relics of St John Maximovich
- 2nd September Parish delegation at funeral service for Metropolitan Kallistos Ware
- 10th September Prayer and candle lighting for Queen Elizabeth II
- 11th –19th November Pilgrimage to the Holy Land led by Rev Fr Gavriil Marin
- 30th November Eve of Romania's Day: celebration including mini-conference by Fr Gabriel Hanganu, and Romanian music
- 5th December Vigil Service – the Relics of St Nicholas (on visit)
- 7th December Christmas tree decorating

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

- 10th December Carols Concert - Paula Hriscu
- 25th December Children's Nativity Play
- 25th December Christmas gifts for Parish children
- Sewing workshops – 'Ie' Romanian blouse 24<sup>th</sup> June 2022, 3<sup>rd</sup> September 2022, 8<sup>th</sup> October, 2022, 19<sup>th</sup> November 2022

**Future developments**

In order to advance the Orthodox Christian faith through the Romanian Orthodox Community in Oxfordshire and surrounding areas, the Parish of St. John Cassian has been sharing St. Thomas the Martyr church with the Anglican parish of St. Barnabas and St Thomas since February 2014. This partnership has helped the charity to grow further and to establish new missions and parishes.

In 2022 we continued our mission in Aylesbury, where there is a well established Romanian community but also Orthodox Christians in general, and we expect in the near future to develop a permanent parish in this town (currently worshipping in Dinton church).

In order to be able to achieve our main charitable objectives with a full schedule of services and activities, we will continue to rely on the support of parishioners and friends to buy all necessary items to carry out the mission of our church. As outlined above, there is a continuing need to save funds to enable a property to be acquired when a suitable opportunity presents itself.

To reach our goals as a Christian community and charity, a number of fundraising events are planned for the coming year, including concerts, conferences, a Saturday school for children, and cultural, social and family events where everyone will be invited. A priority in 2023 is fundraising to enable us to either take a long-term licence and repair the church building, or potentially buy a church building.

**Public Benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

**Trustees**

The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

**Appointment of Trustees**

Trustees are appointed ex officio (clergy) or following selection based on their professional skills and/or representational qualities.

All new Trustees are elected at the Annual General Meeting, to serve for a 2-year term for a maximum of 3 terms; they are recruited from church members or by existing Trustees. All new trustees are given appropriate induction and offered training to fulfil their role.

**Reserves Policy**

The Trustees consider that free reserves amounting to six month's operating costs is prudent and advisable to cover the various uncertainties and risks in the current economic climate. These requirements are under constant review by the Trustees, who consider that the position at the period end date is in line with policy.

**Trustees Remuneration/Expenses**

The Parish Priest, Rev Fr Gavriil (Adrian Marin), who is also one of the Trustees, has been paid, as decided by the Parish Council in accordance with the CIO Constitution and Standing Orders (2017) approved by the Charity Commission, a minimal stipend to enable him to carry out clerical and pastoral duties. Small one-off stipends were also granted by the Parish Council to Revd Fr Gabriel Hanganu and Rev Fr Iulian Sorin Rusu, who stepped up to increased responsibilities in autumn 2020. No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022****Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They 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.

**Approval**

This report has been approved by the Trustees and is signed on their behalf by:

Signed .....  
(Trustee)

Date .....

**ST JOHN CASSIAN CIO**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**  
**REGISTERED CHARITY NO. 1167099**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> December 2022, which are set out on pages 5 to 7.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**King Loose & Co**  
**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

.....  
**H C FANTHOME FCA**

**Dated**.....

## ST JOHN CASSIAN CIO

5.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2022 (CHARITY NO. 1167099)

	<u>2022</u>		<u>2021</u>
	£	£	£
<b><u>RECEIPTS</u></b>			
Donations		148,370.58	95,663.69
		<hr/>	<hr/>
		148,370.58	95,663.69
<b><u>PAYMENTS</u></b>			
Father Gavriil support grants	19,852.30		18,065.00
Gabriel Hanganu - stipend	2,650.00		-
Iulian Sorin Rusu - stipend	3,850.00		-
Gifts	1,789.01		6,300.00
Rent & parking	8,487.75		8,895.00
Community events	7,186.17		2,596.15
Candles	9,353.69		6,631.45
Books	2,741.59		2,573.82
Travel costs	2,273.96		223.98
Maura funerals	4,013.00		-
Carol concert costs	1,300.00		-
Printng, post, stationery & computer costs	407.11		387.15
Vestments	2,875.05		7,500.00
Accountancy	750.00		750.00
Miscellaneous	240.00		346.73
Insurance	519.46		505.63
Bank charges	480.00		417.48
Depreciation	2,932.52		2,020.00
		<hr/>	<hr/>
		(71,701.61)	(57,212.39)
		<hr/>	<hr/>
<b>Net surplus</b>		<u><u>76,668.97</u></u>	<u><u>38,451.30</u></u>

STATEMENT OF ASSETS AND LIABILITIESAS AT 31ST DECEMBER 2022 (CHARITY NO. 1167099)

	<u>2022</u>	<u>2021</u>
	£	£
<b><u>FIXED ASSETS</u></b>		
Tangible Fixed Assets (note 2)	16,631.00	11,484.00
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash and Bank</u></b>		
Current Account	165,148.81	92,876.84
Cash	-	-
	<hr/>	<hr/>
	165,148.81	92,876.84
<b><u>CURRENT LIABILITIES</u></b>		
Creditors	<u>1,500.00</u>	<u>750.00</u>
<b>Net Current Assets</b>	163,648.81	92,126.84
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b><u>180,279.81</u></b>	<b><u>103,610.84</u></b>
<b><u>CAPITAL</u></b>		
Unrestricted Funds B/Fwd	103,610.84	65,159.54
Surplus for the period	76,668.97	38,451.30
	<hr/>	<hr/>
<b>Unrestricted Funds C/Fwd</b>	<b><u>180,279.81</u></b>	<b><u>103,610.84</u></b>

Approved by the Trustees

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Dated

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**ST JOHN CASSIAN CIO****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022****1. Accounting Policies****(a) Basis of preparation**

The accounts (financial statements) have been prepared on a receipts and payments basis, with the additional inclusion of a depreciation charge, as below. This is deemed appropriate due to the nature of the fixed assets held, to enable the charity to show a true and fair view at the year end.

**(b) Tangible Assets and Depreciation**

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Mobile assets - 15% reducing balance basis

Mobile assets comprise portable icons, altar pieces, vestments, altar cloths, books and sundry other small items of equipment.

<b>2. <u>Tangible Fixed Assets</u></b>	<b><u>Mobile</u></b>	<b><u>Total</u></b>
	<b><u>Assets</u></b>	<b><u>£</u></b>
<b>Cost</b>		
Brought forward 01.01.22	23,923	23,923
Additions	8,079	8,079
	<hr/>	<hr/>
Carried forward 31.12.22	32,002	32,002
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
Brought forward 01.01.22	12,439	12,439
Charge for the period	2,932	2,932
Depreciation on disposals	-	-
	<hr/>	<hr/>
Carried forward 31.12.22	15,371	15,371
	<hr/> <hr/>	<hr/> <hr/>
<b>Net Book Value</b>		
<b>at 31.12.22</b>	16,631	16,631
	<hr/> <hr/>	<hr/> <hr/>
<b>at 31.12.21</b>	11,484	11,484
	<hr/> <hr/>	<hr/> <hr/>

All tangible fixed assets are used directly for charitable purposes.

**3. Events since the Balance Sheet date**

As referred to in the Trustees Annual Report, 2023 is likely to see the establishment of a permanent parish in the town of Aylesbury. Certain assets were purchase by St. John Cassian CIO during the 2022 year for use by the Aylesbury satellite, and it is likely that these assets will be transferred to the new parish once permanently established. The value of these assets at 31<sup>st</sup> December 2022 is £2,115.

**ST JOHN CASSIAN CIO**

England & Wales - Charity number 1167099

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# Accounts

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**ST JOHN CASSIAN CIO**  
**REGISTERED CHARITY NO. 1167099**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

**AND**

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31<sup>ST</sup> DECEMBER 2021**

**ST JOHN CASSIAN CIO****LEGAL AND ADMINISTRATIVE INFORMATION****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

<b><u>Registered Name</u></b>	St John Cassian CIO
<b><u>Registered Number</u></b>	1167099
<b><u>Principal Office</u></b>	74 West Way, Oxford OX2 9JT, UK
<b><u>Trustees</u></b>	Rev Fr Adrian Nicolae Marin (aka Fr Gavriil) - President Monica Daraban – Treasurer Revd. Father Gabriel Hanganu
<b><u>Bankers</u></b>	HSBC (Oxford) Barclays (Oxford)
<b><u>Independent Examiner</u></b>	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

The Trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2021. The accounts comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**The Charity's Trusts**

The Charity was registered on 16<sup>th</sup> May 2016, with its governing document being that of a Charitable Incorporated Organisation (C.I.O.)

The incorporation of the Charity into a C.I.O. was to formalise the previous charitable activities into a more structured framework. Formerly the Charity's objectives were fulfilled by networking with similarly minded organizations. These activities have since 2016 been absorbed by the new legal entity, with the bank balance from the previous organization being donated to the C.I.O. upon its incorporation

**Legal and Administrative Information**

Page 1 to these accounts gives this information.

**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Organisation of Services, Activities and Achievements during the Period**

The Romanian Orthodox Parish of St John Cassian is part of the Romanian Orthodox Archdiocese in Western Europe, which belongs to the Romanian Orthodox Patriarchate. Its main objects are to advance the Orthodox Christian faith for the benefit of the public in accordance with teachings of the One, Holy, Catholic and Apostolic Church, rooted in the Holy Tradition, and taught by the Holy Scriptures, the seven Ecumenical councils and the local and provincial councils of the Orthodox Church.

Membership of the Parish currently stands at 115 members from Oxford and surrounding areas. Membership is contingent upon being 18 years of age or older, a communicant member of the Orthodox Church and to having a permanent address in the UK (the area of the Diocese of Romanian Orthodox Archdiocese in Western Europe). The conditions of membership are subject to rules regarding membership in the wider body of the Archdiocese, of which it is a part. The parish has regular religious services on Saturday mornings and evenings, Sunday mornings, and Wednesday evenings, as well as on a number of Feast days and also Baptisms, Weddings and Funerals, home services, hospital and prison visits. All services are open to all members of the public. These services are celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church).

Funds raised come from collections, private donations, fundraising events, online fundraising and Facebook donations. As well as raising funds for the ongoing costs of running a parish, these events aim to build community within the parish and to raise awareness of the Charity in the wider community of Oxford and also together with the Parish of St Stylianos in Reading to fundraise money to help St. Andrew Orphanage in Vingard – Alba, Romania.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

As a charity with Christian religious activities we are in constant need to raise funds for ongoing maintenance, vestments for clergy, altar servers, icons and objects for Church and Altar and we are also striving to build up sufficient funds to acquire suitable premises for meetings and social gatherings after Divine Liturgy. We receive no financial help from any agency - religious or secular - at home or abroad. In order to help our continued fundraising efforts, donors are encouraged to give to the Parish under the Gift Aid Scheme (if they are UK taxpayers) and to participate in fundraising activities.

Our main fundraising events were at Easter, at the beginning of the new academic year and Christmas to help St. Andrew Orphanage in Romania. We also run an Easter fundraising and foodbank appeal to help the Gate House charity – a charity which helps homeless people in Oxford; and a Christmas Carol Concert in December to support our parish. Collections are taken at Sunday celebrations of the Divine Liturgy, as well as at the candle desk.

The year 2021 was very difficult and full of challenges due to the Covid19 pandemic and the restrictions that were imposed. The church was closed for several months which meant that all religious services, cultural and social-philanthropic activities were moved to online platforms. Also, all of the financial collections were carried out on social platforms to be able to continue the activity.

Nonetheless, the achievements of the charity during the past year include:

- Pandemic safety management and maintenance of the Church
- We organised an online poetry workshop in January for Romanian Cultural Day
- In February we organised a celebration on our Patron Feast Day, including a presentation of the history of the parish and a celebratory video about our Patron Saint produced by the Parish children
- We organised a collection to support a family in extremely difficult circumstances
- We donated non-perishable items to the GateHouse charity, Oxford
- We organized an online fundraiser for Romanian Orthodox Archdiocese in France
- In line with government regulations, we fundraised to buy supplies and prepare the church for opening to members when pandemic restrictions were eased
- We offered religious and counselling assistance as much as we could according to the government directives for the pandemic
- We started a fundraising project to enable us to either take a long-term licence and repair the church building, or potentially buy a church building.

**Future developments**

In order to advance the Orthodox Christian faith through the Romanian Orthodox Community in Oxfordshire and surrounding areas, the Parish of St. John Cassian has been sharing St. Thomas the Martyr church with the Anglican parish of St. Barnabas and St Thomas since February 2014. This partnership has helped the charity to grow further and to establish new missions and parishes.

In 2021 we continued our mission in Swindon and Aylesbury, where there are well established Romanian communities but also Orthodox Christians in general, and we expect in a few years to develop permanent parishes in these towns.

In order to be able to achieve our main charitable objectives with a full schedule of services and activities we will continue to rely on the support of parishioners and friends to buy all necessary items to carry out the mission of our church. As outlined above, there is a continuing need to save funds to enable a property to be acquired when a suitable opportunity presents itself.

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT (CONT'D)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

To reach our goals as a Christian community and charity, a number of fundraising events are planned for the coming year, including concerts, conferences, cultural, social and family events where everyone would be invited. A priority in 2022 is fundraising to enable us to either take a long-term licence and repair the church building, or potentially buy a church building.

**Public Benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

**Trustees**

The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

**Appointment of Trustees**

Trustees are appointed ex officio (clergy) or following selection based on their professional skills and/or representational qualities.

All new Trustees are elected at the Annual General Meeting, to serve for a 2-year term for a maximum of 3 terms; they are recruited from church members or by existing Trustees. All new trustees are given appropriate induction and offered training to fulfil their role.

**Reserves Policy**

The Trustees consider that free reserves amounting to six month's operating costs is prudent and advisable to cover the various uncertainties and risks in the current economic climate. These requirements are under constant review by the Trustees, who consider that the position at the period end date is in line with policy.

**Trustees Remuneration/Expenses**

The Parish Priest, Rev Fr Gavriil (Adrian Marin), who is also one of the Trustees, has been paid, as decided by the Parish Council in accordance with the CIO Constitution and Standing Orders (2017) approved by the Charity Commission, a minimal stipend to enable him to carry out clerical and pastoral duties. Small one-off stipends were also granted by the Parish Council to Revd Fr Gabriel Hanganu, who stepped up to increased responsibilities in autumn 2020. No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021****Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They 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.

**Approval**

This report has been approved by the Trustees and is signed on their behalf by:

Signed .....

(Trustee)

Date .....

**ST JOHN CASSIAN CIO**  
**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**  
**REGISTERED CHARITY NO. 1167099**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> December 2021, which are set out on pages 5 to 7.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**King Loose & Co**  
**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

.....  
**H C FANTHOME FCA**

**Dated.....**

## ST JOHN CASSIAN CIO

5.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021 (CHARITY NO. 1167099)

	<u>2021</u>		<u>2020</u>
	£	£	£
<b><u>RECEIPTS</u></b>			
Donations		95,663.69	63,604.17
		<hr/>	<hr/>
		95,663.69	63,604.17
<b><u>PAYMENTS</u></b>			
Father Gavrilil support grants	18,065.00		22,184.50
Gifts	6,300.00		6,985.00
Rent & parking	8,895.00		9,080.00
Community events	2,596.15		6,390.97
Orphanage and social case costs	-		535.00
Candles	6,631.45		-
Books	2,573.82		-
Travel costs	223.98		373.19
PPS & computer costs	387.15		261.26
Vestments	7,500.00		3,830.87
Accountancy	750.00		500.00
Miscellaneous	346.73		193.14
Insurance	505.63		486.20
Bank charges	417.48		362.95
Depreciation	2,020.00		2,380.00
		<hr/>	<hr/>
		(57,212.39)	(53,563.08)
		<hr/>	<hr/>
<b>Net surplus</b>		<b><u>38,451.30</u></b>	<b><u>10,041.09</u></b>

**STATEMENT OF ASSETS AND LIABILITIES****AS AT 31ST DECEMBER 2021 (CHARITY NO. 1167099)**

	<u>2021</u> £	<u>2020</u> £
<b><u>FIXED ASSETS</u></b>		
Tangible Fixed Assets (note 2)	11,484.00	13,504.00
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash and Bank</u></b>		
Current Account	92,876.84	52,655.54
Cash	-	-
	<hr/>	<hr/>
	92,876.84	52,655.54
<b><u>CURRENT LIABILITIES</u></b>		
Creditors	<hr/> 750.00	<hr/> 1,000.00
<b>Net Current Assets</b>	92,126.84	51,655.54
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b><u><u>103,610.84</u></u></b>	<b><u><u>65,159.54</u></u></b>
<b><u>CAPITAL</u></b>		
Unrestricted Funds B/Fwd	65,159.54	55,118.45
Surplus for the period	38,451.30	10,041.09
	<hr/>	<hr/>
<b>Unrestricted Funds C/Fwd</b>	<b><u><u>103,610.84</u></u></b>	<b><u><u>65,159.54</u></u></b>

Approved by the Trustees

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Dated

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**ST JOHN CASSIAN CIO****NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021****1. Accounting Policies****(a) Basis of preparation**

The accounts (financial statements) have been prepared on a receipts and payments basis, with the additional inclusion of a depreciation charge, as below. This is deemed appropriate due to the nature of the fixed assets held, to enable the charity to show a true value at the year end.

**(b) Tangible Assets and Depreciation**

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Mobile assets - 15% reducing balance basis

Mobile assets comprise portable icons, altar pieces, vestments, altar cloths, books and sundry other small items of equipment.

**2. Tangible Fixed Assets**

	<b><u>Mobile</u></b>	<b><u>Total</u></b>
	<b><u>Assets</u></b>	<b><u>£</u></b>
<b>Cost</b>		
Brought forward 01.01.21	23,923	23,923
Additions	-	-
Carried forward 31.12.21	<u>23,923</u>	<u>23,923</u>
<b>Depreciation</b>		
Brought forward 01.01.21	10,419	10,419
Charge for the period	2,020	2,020
Depreciation on disposals	-	-
Carried forward 31.12.21	<u>12,439</u>	<u>12,439</u>
<b>Net Book Value</b>		
<b>at 31.12.21</b>	<u>11,484</u>	<u>11,484</u>
<b>at 31.12.20</b>	<u>13,504</u>	<u>13,504</u>

All tangible fixed assets are used directly for charitable purposes.

**ST JOHN CASSIAN CIO**

England & Wales - Charity number 1167099

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# Accounts

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**ST JOHN CASSIAN CIO**  
**REGISTERED CHARITY NO. 1167099**

**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

**AND**

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31<sup>ST</sup> DECEMBER 2020**

**ST JOHN CASSIAN CIO**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

<b><u>Registered Name</u></b>	St John Cassian CIO
<b><u>Registered Number</u></b>	1167099
<b><u>Principal Office</u></b>	74 West Way, Oxford OX2 9JT, UK
<b><u>Trustees</u></b>	Rev Fr Adrian Nicolae Marin (aka Fr Gavriil) - President Monica Daraban – Treasurer Revd. Father Gabriel Hanganu
<b><u>Bankers</u></b>	HSBC (Oxford) Barclays (Oxford)
<b><u>Independent Examiner</u></b>	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

The Trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2020. The accounts comply with the charity's constitution, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**The Charity's Trusts**

The Charity was registered on 16<sup>th</sup> May 2016, with its governing document being that of a Charitable Incorporated Organisation (C.I.O.)

The incorporation of the Charity into a C.I.O. was to formalise the previous charitable activities into a more structured framework. Formerly the Charity's objectives were fulfilled by networking with similarly minded organizations. These activities have since 2016 been absorbed by the new legal entity, with the bank balance from the previous organization being donated to the C.I.O. upon its incorporation

**Legal and Administrative Information**

Page 1 to these accounts gives this information.

**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Organisation of Services, Activities and Achievements during the Period**

The Romanian Orthodox Parish of St John Cassian is part of the Romanian Orthodox Archdiocese in Western Europe, which belongs to the Romanian Orthodox Patriarchate. Its main objects are to advance the Orthodox Christian faith for the benefit of the public in accordance with teachings of the One, Holy, Catholic and Apostolic Church, rooted in the Holy Tradition, and taught by the Holy Scriptures, the seven Ecumenical councils and the local and provincial councils of the Orthodox Church.

Membership of the Parish currently stands at 100 members from Oxford and surrounding areas. Membership is contingent upon being 18 years of age or older, a communicant member of the Orthodox Church and to having a permanent address in the UK (the area of the Diocese of Romanian Orthodox Archdiocese in Western Europe). The conditions of membership are subject to rules regarding membership in the wider body of the Archdiocese, of which it is a part. The parish has regular religious services on Saturday mornings and evenings, Sunday mornings, and Wednesday evenings, as well as on a number of Feast days and also Baptisms, Weddings and Funerals, home services, hospital and prison visits. All services are open to all members of the public. These services are celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church).

Funds raised come from collections, private donations, fundraising events, online fundraising and Facebook donations. As well as raising funds for the ongoing costs of running a parish, these events aim to build community within the parish and to raise awareness of the Charity in the wider community of Oxford and also together with the Parish of St Stylianos in Reading to fundraise money to help St. Andrew Orphanage in Vingard – Alba, Romania.

ST JOHN CASSIAN CIOTRUSTEES ANNUAL REPORT (CONT'D)FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

As a charity with Christian religious activities we are in constant need to raise funds for ongoing maintenance, vestments for clergy, altar servers, icons and objects for Church and Altar and we are also striving to build up sufficient funds to acquire suitable premises for meetings and social gatherings after Divine Liturgy. We receive no financial help from any agency - religious or secular - at home or abroad. In order to help our continued fundraising efforts, donors are encouraged to give to the Parish under the Gift Aid Scheme (if they are UK taxpayers) and to participate in fundraising activities.

Our main fundraising events were at Easter, at the beginning of the new academic year and Christmas to help St. Andrew Orphanage in Romania. We also run an Easter fundraising and foodbank appeal to help the Gate House charity – a charity which helps homeless people in Oxford; and a Christmas Carol Concert in December to support our parish (although this event was cancelled in 2020 due to the pandemic). Collections are taken at Sunday celebrations of the Divine Liturgy, as well as at the candle desk.

The year 2020 was very difficult and full of challenges due to the Covid19 pandemic and the restrictions that were imposed. The church was closed for several months which meant that all religious services, cultural and social-philanthropic activities were moved to online platforms. Also, all of the financial collections were carried out on social platforms to be able to continue the activity.

Nonetheless, the achievements of the charity during the past year include:

- In January we fundraised for, and helped, “Centrul Lucia”, a centre for care and social assistance in Fetesti, Romania
- Mounting a successful pilgrimage to the Holy Mount Athos in February, organized by several members of the parish
- Refurbishment of the Sacristy and maintenance of the Church
- At Easter we sent a donation to the children at St Andrew Orphanage, Vingard, Romania
- We donated non-perishable items to the Gate House charity, Oxford
- Due to the pandemic, and in line with the government regulations, we started a fundraising campaign to buy products and prepare the church for opening to members when restrictions were eased
- We offered religious and counselling assistance as much as we could according to the government directives for the pandemic
- Fundraised for “ Samariteanul Orastie, Romania” a charitable organisation for ambulances, in June
- Fundraised for a funeral in July
- Fundraised for and donated an “Electronic Magnifier Distance Viewer” for a visually impaired child, in July
- We offered a monthly scholarship to a student in Romania.

**Future developments**

In order to advance the Orthodox Christian faith through the Romanian Orthodox Community in Oxfordshire and surrounding areas, the Parish of St. John Cassian has been sharing St. Thomas the Martyr church with the Anglican parish of St. Barnabas and St Thomas since February 2014. This partnership has helped the charity to grow further and to establish new missions and parishes.

In 2020 we continued our mission in Swindon and Aylesbury, where there are well established Romanian communities but also Orthodox Christians in general, and we expect in a few years to develop permanent parishes in these towns.

In order to be able to achieve our main charitable objectives with a full schedule of services and activities we will continue to rely on the support of parishioners and friends to buy all necessary items to carry out the mission of our church. As outlined above, there is a continuing need to save funds to enable a property to be acquired when a suitable opportunity presents itself.

**ST JOHN CASSIAN CIO**

**TRUSTEES ANNUAL REPORT (CONT'D)**

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**

To reach our goals as a Christian community and charity, a number of fundraising events are planned for the coming year, (in line with pandemic regulations), including concerts, conferences, and cultural, social and family events where everyone will be invited.

**Public Benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

**Trustees**

The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

**Appointment of Trustees**

Trustees are appointed ex officio (clergy) or following selection based on their professional skills and/or representational qualities.

All new Trustees are elected at the Annual General Meeting, to serve for a 2-year term for a maximum of 3 terms; they are recruited from church members or by existing Trustees. All new trustees are given appropriate induction and offered training to fulfil their role.

**Reserves Policy**

The Trustees consider that free reserves amounting to six month's operating costs is prudent and advisable to cover the various uncertainties and risks in the current economic climate. These requirements are under constant review by the Trustees, who consider that the position at the period end date is in line with policy.

**Objects**

As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in South East England in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work;
- to advance such other charitable purposes as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

**Trustees Remuneration/Expenses**

The Parish Priest, Rev Fr Gavriil (Adrian Marin), who is also one of the Trustees, has been paid, as decided by the Parish Council in accordance with the CIO Constitution and Standing Orders (2017) approved by the Charity Commission, a minimal stipend to enable him to carry out clerical and pastoral duties. Small one-off stipends were also granted by the Parish Council to Revd Fr Gabriel Hanganu, who stepped up to increased responsibilities in autumn 2020. No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

**ST JOHN CASSIAN CIO****TRUSTEES ANNUAL REPORT (CONT'D)****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020****Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements 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 and then apply them consistently;
- observe the methods and principles of the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. They 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.

**Approval**

This report has been approved by the Trustees and is signed on their behalf by:

Signed .....

(Trustee)

Date .....

**ST JOHN CASSIAN CIO****INDEPENDENT EXAMINER'S REPORT****FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020****REGISTERED CHARITY NO. 1167099**

I report on the accounts of the charity, for the year ended 31<sup>st</sup> December 2020, which are set out on pages 5 to 7.

**Respective responsibilities of the trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**King Loose & Co**  
**St John's House**  
**5 South Parade**  
**Summertown**  
**Oxford OX2 7JL**

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**H C FANTHOME FCA**

**Dated**.....

**ST JOHN CASSIAN CIO**

5.

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2020 (CHARITY NO. 1167099)**

	<u>£</u>	<u>2020</u>	<u>£</u>	<u>2019</u>	<u>£</u>
<b><u>RECEIPTS</u></b>					
Donations			63,604.17		62,285.42
			<hr/>		<hr/>
			63,604.17		62,285.42
<b><u>PAYMENTS</u></b>					
Father Gavrilil support grants	22,184.50			17,863.20	
Gifts	6,985.00			-	
Rent & parking	9,080.00			12,417.00	
Community events	6,390.97			3,344.71	
Orphanage and social case costs	535.00			2,500.00	
Books	-			2,023.54	
Travel costs	373.19			2,306.01	
PPS & computer costs	261.26			593.33	
Vestements	3,830.87			228.62	
Accountancy	500.00			500.00	
Miscellaneous	193.14			346.71	
Insurance	486.20			473.97	
Bank charges	362.95			75.51	
Depreciation	2,380.00			2,797.90	
			<hr/>		<hr/>
			(53,563.08)		(45,470.50)
<b>Net surplus</b>			<hr/> <u>10,041.09</u>		<hr/> <u>16,814.92</u>

**ST JOHN CASSIAN CIO**

6.

**STATEMENT OF ASSETS AND LIABILITIES**

**AS AT 31ST DECEMBER 2020 (CHARITY NO. 1167099)**

	<u>2020</u>	<u>2019</u>
	£	£
<b><u>FIXED ASSETS</u></b>		
Tangible Fixed Assets (note 2)	13,504.00	15,884.00
<b><u>CURRENT ASSETS</u></b>		
<b><u>Cash and Bank</u></b>		
Current Account	52,655.54	40,435.74
Cash	-	(201.29)
	<hr/>	<hr/>
	52,655.54	40,234.45
<b><u>CURRENT LIABILITIES</u></b>		
Creditors	<hr/> 1,000.00	<hr/> 1,000.00
Net Current Assets	51,655.54	39,234.45
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b><u>65,159.54</u></b>	<b><u>55,118.45</u></b>
<b><u>CAPITAL</u></b>		
Unrestricted Funds B/Fwd	55,118.45	38,303.53
Surplus for the period	10,041.09	16,814.92
	<hr/>	<hr/>
<b>Unrestricted Funds C/Fwd</b>	<b><u>65,159.54</u></b>	<b><u>55,118.45</u></b>

Approved by the Trustees

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Dated .....

ST JOHN CASSIAN CIONOTES TO THE FINANCIAL STATEMENTSFOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2020**1. Accounting Policies****(a) Basis of preparation**

The accounts (financial statements) have been prepared on a receipts and payments basis, with the additional inclusion of a depreciation charge, as below. This is deemed appropriate due to the nature of the fixed assets held, to enable the charity to show a true value at the year end.

**(b) Tangible Assets and Depreciation**

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Mobile assets - 15% reducing balance basis

Mobile assets comprise portable icons, altar pieces, vestments, altar cloths, books and sundry other small items of equipment.

**2. Tangible Fixed Assets**

	<u>Mobile</u> <u>Assets</u>	<u>Total</u>
	£	£
<b>Cost</b>		
Brought forward 01.01.20	23,923	23,923
Additions	-	-
Carried forward 31.12.20	<u>23,923</u>	<u>23,923</u>
<b>Depreciation</b>		
Brought forward 01.01.20	8,039	8,039
Charge for the period	2,380	2,380
Depreciation on disposals	-	-
Carried forward 31.12.20	<u>10,419</u>	<u>10,419</u>
<b>Net Book Value</b>		
<b>at 31.12.20</b>	<u>13,504</u>	<u>13,504</u>
<b>at 31.12.19</b>	<u>15,884</u>	<u>15,884</u>

All tangible fixed assets are used directly for charitable purposes.