

**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

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**H C FANTHOME FCA**

**Dated.....**

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
	<u>95,663.69</u>	<u>63,604.17</u>
<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
	<u>(57,212.39)</u>	<u>(53,563.08)</u>
<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>	<u><u>103,610.84</u></u>	<u><u>65,159.54</u></u>
<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>	<u><u>103,610.84</u></u>	<u><u>65,159.54</u></u>

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.