

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales · Charity number 1177060

Details

Status Registered

Legal form CIO

Registered 2018-02-08

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

Contact

Address 51 Cherry Orchard Mount
Bestwood
Nottingham
NG5 5TQ

Phone 07576406623

Website <https://www.nottingham-romanianparish.uk>

Activities

Objects: TO ADVANCE THE ROMAN ORTHODOX CHRISTIAN RELIGION IN NOTTINGHAM AND THE SURROUNDING AREAS FOR THE BENEFIT OF THE PUBLIC, PARTICULARLY BUT NOT EXCLUSIVELY BY, THE PROVISION OF A PLACE OF WORSHIP.

Activities: Our charity supports the provision of religious services for the Romanian Community (and anyone interested) in the East Midlands. Promoting the Christian values of charity, and respect for everyone, ROCNE will support families in need, organize educational events for children and adults, help the community to develop and help its members to integrate harmoniously within the British society.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Derby City
- Derbyshire
- Doncaster
- Leicester City
- Leicestershire
- Nottingham City
- Nottinghamshire
- Sheffield City
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£161,785	£68,336	-	-
2024-07-31	£190,256	£91,564	-	-
2023-07-31	£119,960	£77,528	-	-
2022-07-31	£114,266	£74,518	-	-
2021-07-31	£106,097	£53,529	-	-
2020-07-31	£45,010	£24,713	-	-

Trustees

Name	Role	Appointed
LIVIU POP	Chair	2017-09-15
ALIN PETRESCU		2017-09-15
Dr OVIDIU BAGDASAR		2017-09-15
Tiberiu Ichim		2025-01-18

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

On accounts for the year
ended

31/07/2025

Charity no
(if any)

CEO13187

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

10/05/2026

Name:

Ionela Alexii

Address:

20 Nowell Close Radcliffe on Trent NG12 1FE

Company Registration Number: CEO13187
Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2025

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2025

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Benjamin Orza

Mr Tiberiu Ichim

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £161,785 (2024 - £190,256), with total resources expended of £68,336 (2024 - £91,564), resulting in net incoming resources of £93,449 (2024 - £98,692).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 10th May 2026

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2025

	Unrestricted Funds	Unrestricted Funds
	2025 £	2024 £
Incoming Resources:		
Regular Donations	48,463	61,426
One-Off Donations	7,013	9,170
Cash Donations	-	11,822
SUMUP Donations	84,241	75,865
Employment Allowance	3,130	2,812
Gift Aid	18,938	29,161
	<u>161,785</u>	<u>190,256</u>
Resources Expended		
Cost of generating funds	<u>68,336</u>	<u>91,564</u>
	68,336	91,564
Net Incoming Resources - Net Income for the Year	93,449	98,692
Total Funds at 1st August	<u>378,765</u>	<u>280,073</u>
Total Funds at 31st July	<u><u>472,214</u></u>	<u><u>378,765</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2025

	2025 £	2024 £
Fixed Assets		
Property	275,975	251,643
Furniture and fixtures	-	-
	<u>275,975</u>	<u>251,643</u>
Current assets		
Loan	100,000	
Gift Aid	18,938	
Cash at bank and in hand	77,657	127,670
	<u>196,595</u>	<u>127,670</u>
Net current assets	<u>472,570</u>	<u>379,313</u>
Current Liabilities		
PAYE	356	310
Pension	-	238
Mortgage	-	-
	<u>356</u>	<u>548</u>
Total Assets Less Current Liabilities:	<u><u>472,214</u></u>	<u><u>378,765</u></u>
Unrestricted Funds		
General funds	472,214	378,765
	<u>472,214</u>	<u>378,765</u>
Total Funds	<u><u>472,214</u></u>	<u><u>378,765</u></u>

For the year ending 31st July 2025 the company was entitled to exemption from audit under section 477 of The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 10th May 2026 and signed on its behalf by:

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts

For the year ended 31st July 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
Cost	£	£	
At 1 August 2024	251,643	9,015	260,658
Additions	24,332	-	24,332
At 31 July 2025	<u>275,975</u>	<u>9,015</u>	<u>284,990</u>
Depreciation			
At 1 August 2024	-	9,015	9,015
Charge for year	-	-	-
At 31 July 2025	<u>-</u>	<u>9,015</u>	<u>9,015</u>
Net Book Value			
At 31 July 2024	251,643	-	251,643
At 31 July 2025	<u>275,975</u>	<u>-</u>	<u>275,975</u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2025

	2025	2024
	£	
Income (see Note 1)		
Regular Donations	48,463	61,426
One-Off Donations	7,013	9,170
Cash Donations	-	11,822
SUMUP Donations	84,241	75,865
Employment Allowance	3,130	2,812
Gift Aid	18,938	29,161
	<u>161,785</u>	<u>190,256</u>
Cost of Sales (see Note 2)	<u>6,759</u>	<u>5,942</u>
Administrative expenses:		
Wages	29,700	29,475
Employer NI	3,130	2,812
Employer Pension Contributions	2,643	736
Interest on Mortgage	-	2,797
Travel Costs	4,767	-
Bank Charges	1,798	135
Donations	8,007	2,235
Advertising	-	180
Utilities	4,277	298
PC Expenditure	1,215	1,863
Legal Costs	-	-
Postage and Stationery	177	-
Repairs and Renewals	2,760	43,701
Insurance	2,669	1,390
Licences	434	-
Depreciation	-	-
Total Administrative expenses	<u>61,577</u>	<u>85,622</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

**On accounts for the year
ended**

31/07/2024

**Charity no
(if any)**

CEO13187

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

10/05/2025

Name:

Ionela Alexii

Address:

20 Nowell Close Radcliffe on Trent NG12 1FE

Company Registration Number: CEO13187

Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2024

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2024

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Benjamin Orza

Mr Tiberiu Ichim

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2024

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £190,256 (2023 - £119,960), with total resources expended of £91,564 (2023 - £77,528), resulting in net incoming resources of £98,692 (2023 - £42,432).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 10th May 2025

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2024

	Unrestricted Funds	Unrestricted Funds
	2024 £	2023 £
Incoming Resources:		
Regular Donations	61,426	38,540
One-Off Donations	9,170	7,557
Cash Donations	11,822	6,554
SUMUP Donations	75,865	59,417
Employment Allowance	2,812	2,514
Gift Aid	29,161	5,378
	<u>190,256</u>	<u>119,960</u>
Resources Expended		
Cost of generating funds	91,564	77,528
	<u>91,564</u>	<u>77,528</u>
Net Incoming Resources - Net Income for the Year	98,692	42,432
Total Funds at 1st August	<u>280,073</u>	<u>237,641</u>
Total Funds at 31st July	<u><u>378,765</u></u>	<u><u>280,073</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2024

	2024	2023
	£	£
Fixed Assets		
Property	251,643	251,643
Furniture and fixtures	-	-
	<u>251,643</u>	<u>251,643</u>
Current assets		
Cash at bank and in hand	127,670	90,238
	<u>127,670</u>	<u>90,238</u>
Net current assets	<u>379,313</u>	<u>341,881</u>
Current Liabilities		
PAYE	310	360
Pension	238	429
Mortgage	-	61,019
	<u>548</u>	<u>61,808</u>
Total Assets Less Current Liabilities:	<u><u>378,765</u></u>	<u><u>280,073</u></u>
Unrestricted Funds		
General funds	378,765	280,073
	<u>378,765</u>	<u>280,073</u>
Total Funds	<u><u>378,765</u></u>	<u><u>280,073</u></u>

For the year ending 31st July 2024 the company was entitled to exemption from audit under section 477 of The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 10th May 2025 and signed on its behalf by:

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts

For the year ended 31st July 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
Cost	£	£	
At 1 August 2023	251,643	9,015	260,658
Additions	-	-	-
At 31 July 2024	<u>251,643</u>	<u>9,015</u>	<u>260,658</u>
Depreciation			
At 1 August 2023	-	9,015	9,015
Charge for year	-	-	-
At 31 July 2024	<u>-</u>	<u>9,015</u>	<u>9,015</u>
Net Book Value			
At 31 July 2023	<u>251,643</u>	-	<u>251,643</u>
At 31 July 2024	<u>251,643</u>	-	<u>251,643</u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2024

	2024	2023
	£	
Income (see Note 1)		
Regular Donations	61,426	38,540
One-Off Donations	9,170	7,557
Cash Donations	11,822	6,554
SUMUP Donations	75,865	59,417
Employment Allowance	2,812	2,514
Gift Aid	29,161	5,378
	<u>190,256</u>	<u>119,960</u>
Cost of Sales (see Note 2)	<u>5,942</u>	<u>3,842</u>
Administrative expenses:		
Wages	29,475	26,917
Employer NI	2,812	2,514
Employer Pension Contributions	736	620
Interest on Mortgage	2,797	4,065
Travel Costs	-	5,784
Bank Charges	135	
Donations	2,235	1,181
Advertising	180	4,400
Utilities	298	14,775
PC Expenditure	1,863	1,454
Legal Costs	-	104
Postage and Stationery	-	30
Repairs and Renewals	43,701	10,092
Insurance	1,390	1,186
Expenses Mass	-	350
Depreciation	-	213
Total Administrative expenses	<u>85,622</u>	<u>73,685</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

On accounts for the year
ended

31/07/2023

Charity no
(if any)

CEO13187

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

12/05/2024

Name:

Ionela Alexii

Company Registration Number: CEO13187
Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2023

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2023

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Catalin Constantin Floristeanu

Miss Camelia Ilie

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2023

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £119,960 (2022 - £114,266), with total resources expended of £77,528 (2022 - £74,518), resulting in net incoming resources of £42,432 (2022 - £39,748).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 12th May 2024

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2023

	Unrestricted Funds	Unrestricted Funds
	2023	2022
	£	£
Incoming Resources:		
Regular Donations	38,540	37,171
One-Off Donations	7,557	23,160
Cash Donations	6,554	16,313
SUMUP Donations	59,417	35,207
Employment Allowance	2,514	2,415
Gift Aid	5,378	-
	<u>119,960</u>	<u>114,266</u>
Resources Expended		
Cost of generating funds	<u>77,528</u>	<u>74,518</u>
	77,528	74,518
Net Incoming Resources - Net Income for the Year	42,432	39,748
Total Funds at 1st August	<u>237,641</u>	<u>197,893</u>
Total Funds at 31st July	<u><u>280,073</u></u>	<u><u>237,641</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2023

	2023	2022
	£	£
Fixed Assets		
Property	251,643	251,643
Furniture and fixtures	-	213
	<u>251,643</u>	<u>251,856</u>
Current assets		
Cash at bank and in hand	90,238	66,708
	<u>90,238</u>	<u>66,708</u>
Net current assets	<u>341,881</u>	<u>318,564</u>
Current Liabilities		
PAYE	360	662
Pension	429	1,191
Mortgage	61,019	79,070
	<u>61,808</u>	<u>80,923</u>
Total Assets Less Current Liabilities:	<u><u>280,073</u></u>	<u><u>237,641</u></u>
Unrestricted Funds		
General funds	280,073	237,641
	<u>280,073</u>	<u>237,641</u>
Total Funds	<u><u>280,073</u></u>	<u><u>237,641</u></u>

For the year ending 31st July 2023 the company was entitled to exemption from audit under section 477
The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 12th May 2024 and signed on its behalf by:

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts
For the year ended 31st July 2023

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
Cost	£	£	
At 1 August 2022	251,643	9,015	260,658
Additions	-	-	-
At 31 July 2023	251,643	9,015	260,658
Depreciation			
At 1 August 2022	-	8,802	8,802
Charge for year	-	213	213
At 31 July 2023	-	9,015	9,015
Net Book Value			
At 31 July 2022	251,643	213	251,856
At 31 July 2023	251,643	-	251,643

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2023

	2023	2022
	£	
Income (see Note 1)		
Regular Donations	38,540	37,171
One-Off Donations	7,557	23,160
Cash Donations	6,554	16,313
SUMUP Donations	59,417	35,207
Employment Allowance	2,514	2,415
Gift Aid	5,378	-
	<u>119,960</u>	<u>114,266</u>
Cost of Sales (see Note 2)	<u>3,842</u>	<u>4,913</u>
Administrative expenses:		
Wages	26,917	25,917
Employer NI	2,514	2,415
Employer Pension Contributions	620	590
Interest on Mortgage	4,065	5,397
Travel Costs	5,784	458
Hotel Costs	-	707
Donations	1,181	500
Advertising	4,400	330
Utilities	14,775	6,140
PC Expenditure	1,454	1,317
Legal Costs	104	
Postage and Stationery	30	81
Repairs and Renewals	10,092	8,276
Insurance	1,186	2,097
Expenses Mass	350	6,000
Depreciation	213	1,803
Total Administrative expenses	<u>73,685</u>	<u>62,028</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

**On accounts for the year
ended**

31/07/2022	Charity no (if any)	CEO13187
------------	--------------------------------	----------

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

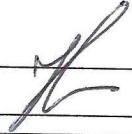
**Independent
examiner's statement**

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 10/05/2023

Name: Ionela Alexii

Address: 20 Nowell Close Radcliffe on Trent NG12 1FE

Company Registration Number: CEO13187
Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2022

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2022

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Catalin Constantin Floristeanu

Miss Camelia Ilie

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2022

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £114,266 (2021 - £106,907), with total resources expended of £74,518 (2021 - £53,529), resulting in net incoming resources of £39,748 (2021 - £52,568).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 30th April 2023

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2022

	Unrestricted Funds	Unrestricted Funds
	2022 £	2021 £
Incoming Resources:		
Regular Donations	37,171	39,721
One-Off Donations	23,160	26,990
Cash Donations	16,313	26,546
SUMUP Donations	35,207	-
Employment Allowance	2,415	2,049
CJRS Grant	-	10,791
	<u>114,266</u>	<u>106,097</u>
Resources Expended		
Cost of generating funds	<u>74,518</u>	<u>53,529</u>
	74,518	53,529
Net Incoming Resources - Net Income for the Year	39,748	52,568
Total Funds at 1st August	<u>197,893</u>	<u>145,325</u>
Total Funds at 31st July	<u><u>237,641</u></u>	<u><u>197,893</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2022

	2022	2021
	£	£
Fixed Assets		
Property	251,643	251,643
Furniture and fixtures	213	2,016
	<u>251,856</u>	<u>253,659</u>
Current assets		
Cash at bank and in hand	66,708	54,335
	<u>66,708</u>	<u>54,335</u>
Net current assets	<u>318,564</u>	<u>307,994</u>
Current Liabilities		
PAYE	662	1,316
Pension	1,191	813
Mortgage	79,070	107,972
	<u>80,923</u>	<u>110,101</u>
Total Assets Less Current Liabilities:	<u><u>237,641</u></u>	<u><u>197,893</u></u>
Unrestricted Funds		
General funds	237,641	197,893
	<u>237,641</u>	<u>197,893</u>
Total Funds	<u><u>237,641</u></u>	<u><u>197,893</u></u>

For the year ending 31st July 2022 the company was entitled to exemption from audit under section 477 of The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 30th April 2023 and signed on its behalf by:

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts

For the year ended 31st July 2022

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
Cost	£	£	
At 1 August 2021	251,643	9,015	260,658
Additions	-	-	-
At 31 July 2022	<u>251,643</u>	<u>9,015</u>	<u>260,658</u>
Depreciation			
At 1 August 2021	-	6,999	6,999
Charge for year	-	1,803	1,803
At 31 July 2022	<u>-</u>	<u>8,802</u>	<u>8,802</u>
Net Book Value			
At 31 July 2021	<u>251,643</u>	<u>2,016</u>	<u>253,659</u>
At 31 July 2022	<u>251,643</u>	<u>213</u>	<u>251,856</u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2022

	2022	2021
	£	
Income (see Note 1)		
Regular Donations	37,171	39,721
One-Off Donations	23,160	26,990
Cash Donations	16,313	26,546
SUMUP Donations	35,207	-
Employment Allowance	2,415	2,049
CJRS Grant	-	10,791
	<u>114,266</u>	<u>106,097</u>
Cost of Sales (see Note 2)	<u>12,490</u>	<u>4,913</u>
Administrative expenses:		
Wages	25,917	21,853
Employer NI	2,415	2,049
Employer Pension Contributions	590	469
Interest on Mortgage	5,397	7,416
Travel Costs	458	30
Hotel Costs	707	
Donations	500	1,000
Advertising	330	770
Utilities	6,140	5,613
PC Expenditure	1,317	1,249
Postage and Stationery	81	146
Repairs and Renewals	8,276	5,077
Insurance	2,097	1,141
Expenses Mass	6,000	-
Depreciation	1,803	1,803
Total Administrative expenses	<u>62,028</u>	<u>48,616</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

**On accounts for the year
ended**

31/07/2021

**Charity no
(if any)**

CEO13187

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

**Independent
examiner's statement**

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: I Alexii

Date: 31/05/2022

Name: Ionela Alexii

Address: 11 Brodwell Grove, Nottingham, NG3 3BB

Address: 11 Brodwell Grove

Nottingham

NG3 3BB

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Company Registration Number: CEO13187
Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2021

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2021

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Catalin Constantin Floristeanu

Miss Camelia Ilie

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2021

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £106,097 (2020 - £45,010), with total resources expended of £53,529 (2020 - £24,714), resulting in net incoming resources of £52,568 (2020 - £20,296).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 31st May 2022

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2021

	Unrestricted Funds	Unrestricted Funds
	2021	2020
	£	£
Incoming Resources:		
Regular Donations	39,721	26,297
One-Off Donations	26,990	5,687
Cash Donations	26,546	11,226
Cash Donations Spent	-	200
Employment Allowance	2,049	-
CJRS Grant	10,791	1,600
	<u>106,097</u>	<u>45,010</u>
Resources Expended		
Cost of generating funds	(53,529)	(24,714)
	<u>(53,529)</u>	<u>(24,714)</u>
Net Incoming Resources - Net Income for the Year	52,568	20,296
Total Funds at 1st August	<u>145,325</u>	<u>125,029</u>
Total Funds at 31st July	<u><u>197,893</u></u>	<u><u>145,325</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2021

	2021 £	2020 £
Fixed Assets		
Property	251,643	251,643
Furniture and fixtures	2,016	3,819
	<u>253,659</u>	<u>255,462</u>
Current assets		
Prepayments (Note 4)	-	66
Loan Mrs Ioana Bratu (Note 5)	-	3,500
Cash at bank and in hand	54,335	23,886
	<u>54,335</u>	<u>27,452</u>
Net current assets	<u>307,994</u>	<u>282,914</u>
Current Liabilities		
PAYE	1,316	400
Pension	813	
Mortgage Interest		685
Mortgage	107,972	136,504
	<u>110,101</u>	<u>137,589</u>
Total Assets Less Current Liabilities:	<u><u>197,893</u></u>	<u><u>145,325</u></u>
Unrestricted Funds		
General funds	197,893	145,325
	<u>197,893</u>	<u>145,325</u>
Total Funds	<u><u>197,893</u></u>	<u><u>145,325</u></u>

For the year ending 31st July 2021 the company was entitled to exemption from audit under section 477 of The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 31st May 2022 and signed on its behalf by:

.....
Mr Liviu Pop

Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts

For the year ended 31st July 2021

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
Cost	£	£	
At 1 August 2020	251,643	9,015	260,658
Additions		-	-
At 31 July 2020	<u>251,643</u>	<u>9,015</u>	<u>260,658</u>
Depreciation			
At 1 August 2019	-	5,196	5,196
Charge for year	-	1,803	1,803
At 31 July 2020	<u>-</u>	<u>6,999</u>	<u>6,999</u>
Net Book Value			
At 31 July 2019	<u>251,643</u>	<u>3,819</u>	<u>255,462</u>
At 31 July 2020	<u>251,643</u>	<u>2,016</u>	<u>253,659</u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2021

	2021	2020
	£	
Income (see Note 1)		
Regular Donations	39,721	26,297
One-Off Donations	26,990	5,687
Cash Donations	26,546	11,226
Cash Donations Spent	-	200
Employment Allowance	2,049	-
CJRS Grant	10,791	1,600
	<u>106,097</u>	<u>45,010</u>
Cost of Sales (see Note 2)	<u>4,913</u>	<u>1,216</u>
Administrative expenses:		
Wages	21,853	6,000
Employer NI	2,049	-
Employer Pension Contributions	469	-
Travel Costs	30	45
Interest on Mortgage	7,416	4,951
Legal Fees	-	2,808
Utilities	5,613	2,407
Donations	1,000	-
Advertising	770	-
PC Expenditure	1,249	-
Postage and Stationery	146	
Repairs and Renewals	5,077	4,069
Insurance	1,141	1,140
Bank Charges	-	275
Depreciation	1,803	1,803
Total Administrative expenses	<u>48,616</u>	<u>23,498</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

ROMANIAN ORTHODOX CHURCH FOR NOTTINGHAM & EAST MIDLANDS (ROCNE)

England & Wales - Charity number 1177060

Accounts



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

On accounts for the year
ended

31/07/2020

Charity no
(if any)

CEO13187

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2020.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

I have completed my examination. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

06/05/2021

Name:

Ionela Alexii

Address:

11 Brodwell Grove, Nottingham, NG3 3BB

Company Registration Number: CEO13187
Registered Charity Number: 1177060

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Report and Accounts

For the year ended 31st July 2020

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Contents of the Report and Accounts
For the year ended 31st July 2020

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Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Reference and Administrative Information

Company Registration Number

CEO13187

Registered Charity Number

1177060

Chair of Trustees

Mr Liviu Pop

Trustees

Dr Ovidiu Bagdasar

Mr Catalin Constantin Floristeanu

Miss Camelia Ilie

Mr Alin Petrescu

Mr Liviu Pop

Registered Office and Operation Address

15 Inham Circus, Beeston, Nottingham, NG9 4FN

Bankers

National Westminster Bank Plc, University of Nottingham, NG7 2RD

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Trustees' Responsibilities

The trustees have pleasure in presenting their report and accounts for the year ended 31st July 2020

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity on 8th February 2018.

The company was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

The chair of trustees, who is the trustee for the purpose of charity law, who served during the year and up to the date of this report is set out on page 1.

Objects

The objects of the charity are:

to provide financial support and governance to maintain a Romanian Orthodox church parish in Nottingham/East Midlands for use by public of the region and elsewhere. This include provision of a place of worship in Nottingham for the Orthodox church community.

Financial review

Total incoming resources for the year amounted to £45,010 (2019 - £93,545), with total resources expended of £24,714 (2019 - £39,367), resulting in net incoming resources of £20,296 (2019 - £64,178).

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (FRS 102), taking advantage of the concessions provided by the SORP for smaller charities, and in accordance with the provisions for small companies under Part 15 of the Companies Act 2006.

The report was approved by the board on 30th April 2021

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Statement of Financial Activities (Including Income and Expenditure Account)
For the year ended 31st July 2020

	Unrestricted Funds	Unrestricted Funds
	2020 £	2019 £
Incoming Resources:		
Regular Donations	26,297	32,660
One-Off Donations	5,687	17,420
Cash Donations	11,226	16,139
Cash Donations Spent	200	14,096
Easter Donations	-	13,230
CJRS Grant	1,600	-
	<u>45,010</u>	<u>93,545</u>
Resources Expended		
Cost of generating funds	<u>(24,714)</u>	<u>(29,367)</u>
	(24,714)	(29,367)
Net Incoming Resources - Net Income for the Year	20,296	64,178
Total Funds at 1st August	<u>125,029</u>	<u>60,851</u>
Total Funds at 31st July	<u><u>145,325</u></u>	<u><u>125,029</u></u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Balance Sheet at 31st July 2020

	2020 £	2019 £
Fixed Assets		
Property	251,643	
Furniture and fixtures	3,819	5,622
	<u>255,462</u>	<u>5,622</u>
Current assets		
Prepayments (Note 4)	66	154
Loan Mrs Ioana Bratu (Note 5)	3,500	3,500
Cash at bank and in hand	23,886	116,151
	<u>27,452</u>	<u>119,805</u>
Net current assets	<u>282,914</u>	<u>235,956</u>
Current Liabilities		
PAYE - Apr - Jul 2020	400	400
Mortgage Interest Jul 2020	685	
Mortgage	136,504	-
	<u>137,589</u>	<u>400</u>
Total Assets Less Current Liabilities:	<u><u>145,325</u></u>	<u><u>235,956</u></u>
Unrestricted Funds		
General funds	145,325	125,029
Total Funds	<u><u>145,325</u></u>	<u><u>125,029</u></u>

For the year ending 31st July 2020 the company was entitled to exemption from audit under section 477
The members have not required the company to obtain an audit in accordance with section 476 of the

The trustees acknowledge their responsibilities for:

- a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387
- b) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements

The financial statements have been prepared in accordance with the provisions of Part 15 of the

Approved by the Board on 30th April 2021 and signed on its behalf by:

.....
Mr Liviu Pop
Chair of Trustees

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)

Notes to the accounts

For the year ended 31st July 2020

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006 and follow the recommendations in *Accounting and Reporting by Charities : Statement of Recommended Practice* (SORP FRS 102), taking advantage of the concessions provided by the SORP for smaller charities.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

Expenditure and liabilities

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Costs of generating funds

Costs of generating funds are those costs incurred in attracting voluntary income, or incurred in trading activities undertaken to raise funds.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture and fixtures - 20% straight line

Property - N/A

	Property	Furniture and fixtures	Totals
	£	£	
Cost			
At 1 August 2019	-	9,015	9,015
Additions	251,643	-	251,643
At 31 July 2020	<u>251,643</u>	<u>9,015</u>	<u>260,658</u>
Depreciation			
At 1 August 2019	-	3,393	3,393
Charge for year	-	1,802	1,802
At 31 July 2020	<u>-</u>	<u>5,195</u>	<u>5,195</u>
Net Book Value			
At 31 July 2019	-	5,622	5,622
At 31 July 2020	<u>251,643</u>	<u>3,820</u>	<u>255,463</u>

Romanian Orthodox Church for Nottingham & East Midlands (ROCNE)
Schedule to the Profit and Loss Account
For the year ended 31st July 2020

	2020 £	2019
Income (see Note 1)		
Regular Donations	26,297	32,660
One-Off Donations	5,687	17,420
Cash Donations	11,226	16,139
Cash Donations Spent	200	14,096
Easter Donations	-	13,230
CJRS Grant	1,600	-
	<u>45,010</u>	<u>93,545</u>
Cost of Sales (see Note 2)	<u>1,216</u>	<u>10,855</u>
Administrative expenses:		
Wages (see Note 3)	6,000	6,000
Rent	-	4,500
Donations	-	3,900
Travel Costs	45	
Interest	4,951	
Legal Fees	2,808	660
Utilities	2,407	
Postage and Stationery	-	284
Children Gifts - Christmas	-	368
Refreshments	-	195
Repairs and Renewals	4,069	227
Insurance	1,140	477
Bank Charges	275	15
Depreciation	1,803	1,886
Total Administrative expenses	<u>23,498</u>	<u>18,512</u>

Note 1: Most of the cash donations are banked within a week from receipt. However, cash donations are used to pay most of the expenses incurred by the church.

Note 2: Cost of sales are made of consumables which are used in the church by the prayers. Each prayer makes a small donation in exchange of this.

Note 3: Gross wages of £500 per month are paid starting with 1st August 2018.

Note 4: Prepayments are made of public liability insurance for the period beginning with 1st August 2020.

Note 5: The loan to Mrs Ioana Bratu has been made on 15th August 2018. The loan is to be paid back in monthly installments of £350. There is no interest charged.