



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

Three Holy Hierarchs Romanian Orthodox Community

On accounts for the year  
ended

31/07/2022

Charity no  
(if any)

1194959

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: 30/03/2023

Name: Ionela Alexii

Address: 20 Nowell Close, Radcliffe-on-Trent, Nottingham, NG12 1FE



Company Registration Number: CE025450  
Registered Charity Number: 1194959

**Three Holy Hierarchs Romanian Orthodox Community**

**Report and Accounts**

**For the year ended 31st July 2022**

**Three Holy Hierarchs Romanian Orthodox Community**  
**Contents of the Report and Accounts**  
**For the year ended 31st July 2022**

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**Three Holy Hierarchs Romanian Orthodox Community**  
**Reference and Administrative Information**

**Company Registration Number**

CE025450

**Registered Charity Number**

1194959

**Priest in charge**

Fr Marius Constantin Stavar

**Trustees**

Fr Marius Constantin Stavar

Catalin Toni Cristi Girbea

Daniel Stoica

Dr Daniel Florin Sava

Liviu Anton

Marin Lazarescu

**Registered Office and Operation Address**

3 Arkwright Avenue, Rochdale, Greater Manchester, OL16 2BP



**Three Holy Hierarchs Romanian Orthodox Community**  
**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 incorporation organisation (CIO) and was registered on 25th June 2021.

The CIO was established under a Constitution which sets 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**

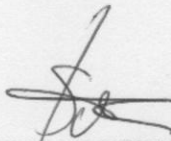
The objects of the charity fall under the purposes of advancement of religion, advancement of education, relieving poverty and advancement of citizenship or community development.

**Financial review**

Total incoming resources for the year amounted to £53,883 (2021 £40,503), with total resources expended of £7,558 (2021 £15,406), resulting in net incoming resources of £46,325 (2021 £25,097).

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 16th December 2022



.....  
Fr Marius Constantin Stavar  
Chair

**Three Holy Hierarchs Romanian Orthodox Community**  
**Statement of Financial Activities (Including Income and Expenditure Account)**  
**For the year ended 31st July 2022**

	Unrestricted Funds	Unrestricted Funds
	2022 £	2021 £
Incoming Resources:		
Donations	<u>53,883</u>	<u>40,503</u>
	53,883	40,503
Resources Expended		
Cost of generating funds	<u>7,558</u>	<u>15,406</u>
	7,558	15,406
Net Incoming Resources - Net Income for the Year	46,325	25,097
Total Funds at 1st August 2021	<u>33,934</u>	<u>8,837</u>
Total Funds at 31st July 2022	<u><u>80,259</u></u>	<u><u>33,934</u></u>



**Three Holy Hierarchs Romanian Orthodox Community**  
**Balance Sheet at 31st July 2022**

	2022 £	2021 £
<b>Current assets</b>		
Cash at bank and in hand	80,259	33,934
<b>Net current assets</b>	80,259	33,934
<b>Total Assets Less Current Liabilities:</b>	80,259	33,934
<b>Unrestricted Funds</b>		
General funds	80,259	33,934
<b>Total Funds</b>	80,259	33,934

For the year ending 31st July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

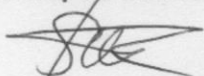
The trustees acknowledge their responsibilities for:

a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

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 Sections 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 16th December 2022 and signed on its behalf by:



.....  
**Fr Marius Constantin Stavar**  
**Chair**



**Three Holy Hierarchs Romanian Orthodox Community**  
**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.



**Three Holy Hierarchs Romanian Orthodox Community**  
**Detailed Statement of Financial Activities**  
**For the year ended 31st July 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Revenue</b>		
Donations	53,883	40,503
<b>Total Revenue</b>	<u>53,883</u>	<u>40,503</u>
<b>Cost of Sales</b>	<u>173</u>	<u>6,619</u>
<b>Administrative expenses</b>		
Rent	6,000	5,425
Motor costs	-	-
Website	149	12
Donations	1,000	1,880
Flowers	37	-
Bank charges	30	45
Courier costs	-	380
Gifts children	-	150
Easter celebration costs	-	323
Church celebration costs	50	568
Repairs and Renewals	119	-
Other expenses	-	4
<b>Total Administrative expenses</b>	<u>7,385</u>	<u>8,787</u>