

# THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN

England & Wales · Charity number 1198253

## Details

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|             |   |
|-------------|---|
| Other names | THE PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN        |
| Status      | Registered  |
| Legal form  | CIO   |
| Registered  | 2022-03-15  |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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**Address** St. Matthews Church  
Wenlock Street  
Luton  
LU2 0NN

**Phone** 07864113130

**Email** [p.ioan@parohialuton.co.uk](mailto:p.ioan@parohialuton.co.uk)

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

## Activities

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**Objects:** TO ADVANCE THE ORTHODOX CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC BY:A) MAINTAINING AND DEVELOPING A PARISH IN LUTON, PROVIDING LITURGICAL SERVICES, CATECHISM, SACRAMENTS AND PASTORAL TEACHING ACCORDING TO THE RITES AND DOCTRINES OF THE ORTHODOX CHURCH.B) PROVIDING EDUCATIONAL, ARTS AND CULTURAL ACTIVITIES PRESERVING THE ROMANIAN LANGUAGE AND CULTURAL TRADITIONS

**Activities:** THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN (the Charity, the Church) aims to build a Christian Orthodox community in Luton, Bedfordshire by promoting Orthodox teachings and providing a place of worship.We organise religious services on Sundays and during the week, in accordance with the Christian Orthodox festivals.

## Classification

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- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

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- Luton

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £91,064 | £55,265     | -      | -         |
| 2024-03-31 | £74,747 | £56,143     | -      | -         |
| 2023-03-31 | £73,866 | £54,509     | -      | -         |

## Trustees

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| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| Rev Adrian Ioan Nazarcu | Chair | 2022-03-15 |
| Michael Nobes           |       | 2022-03-15 |
| Vasile Radasanu         |       | 2022-03-15 |

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

England & Wales - Charity number 1198253

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# Accounts

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

**CHARITY NUMBER: 1198253**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
31/03/2025**

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

**Trustees' Annual Report**

The Trustees present their reports of unaudited financial statements for the year end 31<sup>st</sup> of March 2025.

**Charity Number**

**1198253**

**Charity Address**

**St. Matthews Church  
Wenlock Street  
Luton  
LU2 0NN**

**Trustees**

**Rev Adrian (Ioan) Nazarcu  
Vasile Radasanu  
Michael Nobes**

**Accountant**

**Oana Radeanu  
London, UK**

## **TRUSTEES' ANNUAL REPORT FOR YEAR ENDED ON THE 31/03/2025**

### **CHARITY'S AIMS AND PURPOSES**

THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN (the Charity, the Church) aims to build a Christian Orthodox community in Luton, Bedfordshire by promoting Orthodox teachings and providing a place of worship under the leadership of Father Ioan Nazarcu.

The Charity is also responsible for the maintenance of the St Mathew's Church in Luton, Bedfordshire.

### **OBJECTIVES**

The Charity is committed to enabling people to become part of our parish community through the religious services and events its organises where everyone is welcome to take part and to worship and pray, learn about Jesus and the Christian Orthodox faith and develop their knowledge and faith.

### **ACHIEVEMENTS**

The Charity has now become well established in the local community. In the last year we have successfully welcomed more people into our church and our weekly service, which is held every Sunday from 9AM.

We organise religious services during the week, in accordance with the Christian Orthodox festivals.

The Church is generally open throughout the day and everyone is welcome to come in and pray.

The Charity also helps the members of our community that are in need. We have a number of members who are registered disabled and they benefit from the input of other members within the community in their daily activities. Also, we have people who come to us to ask for food and we run various projects in order to support them as well. Our community contributes consistently towards the needs of the Bedford Food Bank.


### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The leader of our Church is Rev Father Ioan (Adrian) Nazarcu.

Father Ioan is assisted by the trustees of the Church, who are Michael Nobes and Vasile Radasanu, in managing the day-to-day activities and to decide on important matters. The management team meets throughout the year, depending on the festivals of the church or other needs.

A number of volunteers are assisting the management team in running the day-to-day activities and the help during the religious services and other events organised by the Church.

There is buildings insurance in place at the premises. A Safeguarding Policy is also in place for the Charity premises. The Church is registered with the Thirtyoneeight ([www.thirtyoneeight.org](http://www.thirtyoneeight.org)) for extra safeguarding support. A Health & Safety policy is in place as well as a Fire Safety Policy making sure that everyone stepping our doorstep are safe. DBS checks are in place. The charity is also registered with the Information Comissioner's Office (ICO).

Signed on: 

Rev Fr Ioan (Adrian) Nazarcu

## STATEMENT OF FINANCIAL ACTIVITIES

### Income and Expenditure Statement

|                                | 24-25  |               | 23-24         |               |
|--------------------------------|--------|---------------|---------------|---------------|
|                                | £      | £             | £             | £             |
| <b>Income from Donations</b>   |        | <b>91,064</b> |               | <b>74,747</b> |
| <b>Expenditure</b>             |        |               |               |               |
| Goods for Offerings            | 5002   |               | 12,338        |               |
| Central Mission Fund           | 510    |               |               |               |
| Parking                        | 4,310  |               | 2,460         |               |
| Telephone and Software         | 1,126  |               |               |               |
| Legal and Professional Fees    | 35     |               | 35            |               |
| Insurance                      | 382    |               |               |               |
| Subscriptions                  | 96     |               | 240           |               |
| Flood Relief Expenditure       | 2,500  |               |               |               |
| Marketing Communications       | 513    |               | 1,328         |               |
| Rent                           | 27,755 |               | 22,693        |               |
| Repairs and Maintenance        | 1,420  |               | 191           |               |
| Utilities                      | 11,053 |               | 16,249        |               |
| Sundries                       | 563    |               | 609           |               |
|                                |        | <hr/>         | <hr/>         |               |
|                                |        | <b>55,265</b> | <b>56,143</b> |               |
| <b>Total Expenditure</b>       |        |               |               |               |
|                                |        | <hr/>         | <hr/>         |               |
| <b>Net Income</b>              |        | <b>35,799</b> | <b>18,604</b> |               |
|                                |        | <hr/> <hr/>   | <hr/> <hr/>   |               |
| <b>Restricted Funds £7,320</b> |        |               |               |               |


Signed on:   
Rev Father Ioan (Adrian) Nazarcu:

**BALANCE SHEET as of  
31 March 2025**

|  | 24 -25             | 23-24              |
|--|--------------------|--------------------|
| <b>Current Assets</b>                              |                    |                    |
|  | £                  | £                  |
| Cash at Bank                                       | 137,084            | 97,417             |
| Cash in Hand                                       | 0                  | 3,869              |
| <b>Total Assets</b>                                | <b>137,084</b>     | <b>101,286</b>     |
| <br><b>Liabilities</b>                             |                    |                    |
| Creditors: Amount falling due<br>within one year   | 7,296              | 0                  |
| <br><b>Total Assets Less<br/>Total liabilities</b> | <br><b>129,788</b> | <br><b>101,286</b> |
| <br><b>Total Net<br/>Assets</b>                    | <br><b>129,788</b> | <br><b>101,286</b> |
| <br><b>Reserves</b>                                |                    |                    |
|  | £                  | £                  |
| Opening Balance                                    | 101,286            | 82,682             |
| Income for the Year                                | 35, 799            | 18,604             |
| <b>Total Funds Carried<br/>Forward</b>             | <b>129,788</b>     | <b>101,286</b>     |

**The funds of the Charity**

**Total funds of £129,788**

Signed on:   
Rev Father Ioan (Adrian) Nazarcu

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

**Charity Registration Number: 1198253**

## **Independent Examiner's Report to the Trustees of The Romanian Orthodox Parish of St. John the Baptist and St. Alban For the Year Ended 31 March 2025**

I have reviewed the financial statements of The Romanian Orthodox Parish of St. John the Baptist and St. Alban for the financial year ending 31 March 2025, which are presented below. This report is prepared exclusively for the charity's trustees in accordance with section 145 of the Charities Act 2011 and the related regulations issued under section 154. The work undertaken was carried out solely to comply with these statutory obligations and to report to the trustees on the matters set out herein. To the fullest extent permitted by law, no responsibility is accepted or assumed toward any party other than the charity and its trustees collectively.

### **Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for preparing the accounts in compliance with the Charities Act 2011. The trustees have determined that an audit is not required under section 144(2) of the Act and that an independent examination is appropriate.

As an independent examiner, my role is to:

- Review the accounts in accordance with section 145 of the Act.
- Follow the General Directions issued by the Charity Commission under section 145(5)(b).
- Report on any significant matters arising from my examination.

### **Scope and Basis of the Examination**

I carried out my independent examination in line with the General Directions issued by the Charity Commission. This involved inspecting the charity's accounting records, reconciling them with the financial statements, and considering any material or unusual disclosures. Where appropriate, I requested explanations from the trustees.

An independent examination is narrower in scope than an audit and does not provide assurance that the accounts present a true and fair view. Accordingly, no audit opinion is given on the financial statements.

## **Independent Examiner's Statement**

Based on my examination, no matters have come to my attention that indicate:

- The charity has not kept adequate accounting records as required by section 130 of the Charities Act 2011;
- The accounts do not agree with the accounting records; or
- The accounts fail to meet the form and content requirements specified in the Charities (Accounts and Reports) Regulations 2008, except for the requirement to present a 'true and fair' view, which falls outside the scope of this examination.

Additionally, I have not identified any other matters that need to be disclosed to provide a proper understanding of the accounts.

**Signed:** Oana Radeanu

**Name:** Oana Radeanu

**Date:** 30/1/2026

# NOTES TO THE ACCOUNTS OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN

## Accounting Policies

### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and the Charities Act 2011.

### Changes in Accounting Policies or Previous Accounts

There have been no changes to the accounting policies (valuation rules and accounting methods) since last year as the charity has been incorporated on the 15/03/2022.

### Fund Accounting

- **Unrestricted Funds:** These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- **Restricted Funds:** These funds are subject to specific conditions imposed by donors or through the terms of an appeal.
- **Designated Funds:** These are unrestricted funds earmarked by the trustees for particular purposes.
- **Revaluation Funds:** These are unrestricted funds that include a revaluation reserve representing the restatement of investment assets at their market value.

### Income

- **Recognition of Income:** Income is included in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.
- **Income with Related Expenditure:** Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- **Donations & Legacies:** Voluntary income received by way of grants, donations, and gifts is included in the SoFA when receivable and the charity have an unconditional entitlement to the income.
- **Tax Reclaims on Donations and Gifts:** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. None of these apply to the charity.
- **Donated Services and Facilities:** These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable, and material.
- **Volunteer Help:** The value of any volunteer help is not recorded in the accounts.
- **Investment Income:** This is included in the accounts when receivable.
- **Gains/Losses on Revaluation of Fixed Assets:** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- **Gains/Losses on Investment Assets:** This includes any gain or loss on the sale of investments.

## **Expenditure**

- **Recognition of Expenditure:** Expenditure is recognized on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
- **Expenditure on Raising Funds:** These comprise the costs associated with attracting voluntary income, fundraising trading costs, and investment management costs.
- **Expenditure on Charitable Activities:** These comprise the costs incurred by the charity in the delivery of its activities and services in furtherance of its objectives, including the making of grants and governance costs.
- **Grants Payable:** All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
- **Governance Costs:** These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
- **Other Expenditure:** These are support costs not allocated to a particular activity.

## **Taxation**

The charity is exempt from tax on its charitable activities.

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

England & Wales - Charity number 1198253

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# Accounts

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

**CHARITY NUMBER: 1198253**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
31/03/2024**

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

**Trustees' Annual Report**

The Trustees present their reports of unaudited financial statements for the year end 31<sup>st</sup> of March 2024.

**Charity Number**

1198253

**Charity Address**

St. Matthews Church  
Wenlock Street  
Luton  
LU2 0NN

**Trustees**

Rev Adrian (Ioan) Nazarcu  
Vasile Radasanu  
Michael Nobes

**Accountant**

dns accountants  
Sinziana Raileanu  
The Maylands Building  
Hemel Hempstead Industrial Estate  
Hemel Hempstead  
HP2 7TG

## **TRUSTEES' ANNUAL REPORT FOR YEAR ENDED ON THE 31/03/2023**

### **CHARITY'S AIMS AND PURPOSES**

THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN (the Charity, the Church) aims to build a Christian Orthodox community in Luton, Bedfordshire by promoting Orthodox teachings and providing a place of worship under the leadership of Father Ioan Nazarcu.

The Charity is also responsible for the maintenance of the St Mathew's Church in Luton, Bedfordshire.

### **OBJECTIVES**

The Charity is committed to enabling people to become part of our parish community through the religious services and events its organises where everyone is welcome to take part and to worship and pray, learn about Jesus and the Christian Orthodox faith and develop their knowledge and faith.

### **ACHIEVEMENTS**

The Charity has now become well established in the local community. In the last year we have successfully welcomed more people into our church and our weekly service, which is held every Sunday from 9AM.

We organise religious services during the week, in accordance with the Christian Orthodox festivals.

The Church is generally open throughout the day and everyone is welcome to come in and pray.

The Charity also helps the members of our community that are in need. We have a number of members who are registered disabled and they benefit from the input of other members within the community in their daily activities. Also, we have people who come to us to ask for food and we run various projects in order to support them as well. Our community contributes consistently towards the needs of the Bedford Food Bank.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The leader of our Church is Rev Father Ioan (Adrian) Nazarcu.

Father Ioan is assisted by the trustees of the Church, who are Michael Nobes and Vasile Radasanu, in managing the day-to-day activities and to decide on important matters. The management team meets throughout the year, depending on the festivals of the church or other needs.

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There is buildings insurance in place at the premises. A Safeguarding Policy is also in place for the Charity premises. The Church is registered with the Thirtyoneeight ([www.thirtyoneeight.org](http://www.thirtyoneeight.org)) for extra safeguarding support. A Health & Safety policy is in place as well as a Fire Safety Policy making sure that everyone stepping our doorstep are safe. DBS checks are in place. The charity is also registered with the Information Commissioner's Office (ICO).

Signed on:




Rev Father Ioan (Adrian) Nazarcu

## STATEMENT OF FINANCIAL ACTIVITIES


### Income and Expenditure Statement

|                              | 23-24 |              | 22-23 |              |
|------------------------------|-------|--------------|-------|--------------|
|                              | £     | £            | £     | £            |
| <b>Income from Donations</b> |       | <b>74747</b> |       | <b>73866</b> |
| <b>Expenditure</b>           |       |              |       |              |
| Goods for Offerings          | 12338 |              | 8582  |              |
| Parking                      | 2460  |              |       |              |
| Legal and Professional Fees  | 35    |              |       |              |
| Subscriptions                | 240   |              |       |              |
| Marketing Communications     | 1328  |              | 2679  |              |
| Rent                         | 22693 |              | 29154 |              |
| Repairs and Maintenance      | 191   |              | 357   |              |
| Utilities                    | 16249 |              | 13029 |              |
| Sundries                     | 609   |              | 749   |              |
|                              |       | <b>56143</b> |       | <b>54509</b> |
| <b>Total Expenditure</b>     |       |              |       |              |
| <b>Net Income</b>            |       | <b>18604</b> |       | <b>19357</b> |

Signed on:   
Rev Father Ioan (Adrian) Nazarcu:

**Balance Sheet as of 31 March 2024**

|                                    | <b>23-24</b>   | <b>22-23</b>  |
|------------------------------------|----------------|---------------|
| <b>Current Assets</b>              |                |               |
|                                    | <b>£</b>       | <b>£</b>      |
| Cash at Bank                       | 97,417         | 82,602        |
| Cash in Hand                       | 3,869          | 4,022         |
| <b>Total Assets</b>                | <b>101,286</b> | <b>86,624</b> |
| <br>                               |                |               |
| <b>Reserves</b>                    |                |               |
|                                    | <b>£</b>       | <b>£</b>      |
| Opening Balance                    | 82,682         | 67,267        |
| Income for the Year                | 18,604         | 19,357        |
| <b>Total Funds Carried Forward</b> | <b>101,286</b> | <b>86,624</b> |

Signed on: 

Rev Father Ioan (Adrian) Nazarcu


**STATEMENT OF FINANCIAL SITUATION – BALANCE SHEET**

**Balance Sheet on 31 March 2024**

|   |                |
|---|----------------|
| <b>Current Assets</b>                         | <b>£</b>       |
| Cash at bank and in hand                      | 101,286        |
| Prepayments                                   | –              |
|   | <hr/>          |
| <b>Current Liabilities</b>                    |                |
| Creditors: Amount falling due within one year | –              |
|   | <hr/>          |
| <b>Net Current Assets</b>                     | <b>101,286</b> |
|   | <hr/>          |
| <b>Total Assets less Current Liabilities</b>  | <b>101,286</b> |
|   | <hr/>          |
| <b>Total Net Assets</b>                       | <b>101,286</b> |
|   | <hr/>          |

**The funds of the Charity**

**Total funds of £101,286 out of which £2460 are Restricted Funds (Parking).**

Signed on: 

Rev Father Ioan (Adrian) Nazarcu:

# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

**Charity Registration Number: 1198253**

## **Independent Examiner's Report to the Trustees of The Romanian Orthodox Parish of St. John the Baptist and St. Alban For the Year Ended 31 March 2024**

I have examined the financial statements of The Romanian Orthodox Parish of St. John the Baptist and St. Alban for the year ended 31 March 2024, as set out below. This report is addressed solely to the charity's trustees, in accordance with section 145 of the Charities Act 2011 and related regulations under section 154. My work has been conducted solely to meet these statutory requirements and to report to the trustees on the matters specified in this report. I do not accept or assume responsibility to any party other than the charity and its trustees as a body, to the extent permitted by law.

### **Responsibilities of Trustees and Examiner**

The charity's trustees are responsible for preparing the accounts in compliance with the Charities Act 2011. The trustees have determined that an audit is not required under section 144(2) of the Act and that an independent examination is appropriate.

As an independent examiner, my role is to:

- Review the accounts in accordance with section 145 of the Act.
- Follow the General Directions issued by the Charity Commission under section 145(5)(b).
- Report on any significant matters arising from my examination.

### **Scope and Basis of the Examination**

I conducted my examination in accordance with the General Directions issued by the Charity Commission. The procedures included reviewing the charity's accounting records, comparing the accounts with those records, and evaluating any significant or unusual disclosures. I sought explanations from the trustees about such matters where necessary.

The scope of an independent examination is more limited than that of an audit and does not involve providing assurance that the accounts give a true and fair view. Therefore, I do not express an audit opinion on the financial statements.

### **Independent Examiner's Statement**

Based on my examination, no matters have come to my attention that indicate:

- The charity has not kept adequate accounting records as required by section 130 of the Charities Act 2011;
- The accounts do not agree with the accounting records; or

- The accounts fail to meet the form and content requirements specified in the Charities (Accounts and Reports) Regulations 2008, except for the requirement to present a ‘true and fair’ view, which falls outside the scope of this examination.

Additionally, I have not identified any other matters that need to be disclosed to provide a proper understanding of the accounts.

**Signed:** 

**Name:** Sinziana Raileanu

**Firm:** dns accountants

**Address:** The Maylands Building, Maylands Avenue, Hemel Hempstead Industrial Estate, Hemel Hempstead, HP2 7TG

**Date:** 25/01/2025

## NOTES TO THE ACCOUNTS OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN

### Accounting Policies

#### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and the Charities Act 2011.

#### Changes in Accounting Policies or Previous Accounts

There have been no changes to the accounting policies (valuation rules and accounting methods) since last year as the charity has been incorporated on the 15/03/2022.

#### Fund Accounting

- **Unrestricted Funds:** These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
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- **Gains/Losses on Revaluation of Fixed Assets:** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- **Gains/Losses on Investment Assets:** This includes any gain or loss on the sale of investments.

## **Expenditure**

- **Recognition of Expenditure:** Expenditure is recognized on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
- **Expenditure on Raising Funds:** These comprise the costs associated with attracting voluntary income, fundraising trading costs, and investment management costs.
- **Expenditure on Charitable Activities:** These comprise the costs incurred by the charity in the delivery of its activities and services in furtherance of its objectives, including the making of grants and governance costs.
- **Grants Payable:** All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
- **Governance Costs:** These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
- **Other Expenditure:** These are support costs not allocated to a particular activity.

## **Taxation**

The charity is exempt from tax on its charitable activities.

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

England & Wales - Charity number 1198253

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# Accounts

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

**CHARITY NUMBER: 1198253**

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
31/03/2023**

**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST.  
ALBAN**

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**THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

**Trustees' Annual Report**

The Trustees present their reports of unaudited financial statements for the year end 31<sup>st</sup> of March 2023.

**Charity Number**

1198253

**Charity Address**

St. Matthews Church  
Wenlock Street  
Luton  
LU2 0NN

**Trustees**

Rev Adrian (Ioan) Nazarcu  
Vasile Radasanu  
Michael Nobes

**Accountant**

Starx Accounting Limited  
The Maylands Building  
Hemel Hempstead Industrial Estate  
Hemel Hempstead  
HP2 7TG

## **TRUSTEES' ANNUAL REPORT FOR YEAR ENDED ON THE 31/03/2023**

### **CHARITY'S AIMS AND PURPOSES**

THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN (the Charity, the Church) aims to build a Christian Orthodox community in Luton, Bedfordshire by promoting Orthodox teachings and providing a place of worship under the leadership of Father Ioan Nazarcu.

The Charity is also responsible for the maintenance of the St Mathew's Church in Luton, Bedfordshire.

### **OBJECTIVES**

The Charity is committed to enabling people to become part of our parish community through the religious services and events its organises where everyone is welcome to take part and to worship and pray, learn about Jesus and the Christian Orthodox faith and develop their knowledge and faith.

### **ACHIEVEMENTS**

The Charity has now become well established in the local community. In the last year we have successfully welcomed more people into our church and our weekly service, which is held every Sunday from 9AM.

We organise religious services during the week, in accordance with the Christian Orthodox festivals.

The Church is generally open throughout the day and everyone is welcome to come in and pray.

The Charity also helps the members of our community that are in need. We have a number of members who are registered disabled and they benefit from the input of other members within the community in their daily activities. Also, we have people who come to us to ask for food and we run various projects in order to support them as well. Our community contributes consistently towards the needs of the Bedford Food Bank.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The leader of our Church is Rev Father Ioan (Adrian) Nazarcu.

Father Ioan is assisted by the trustees of the Church, who are Michael Nobes and Vasile Radasanu, in managing the day-to-day activities and to decide on important matters. The management team meets throughout the year, depending on the festivals of the church or other needs.

A number of volunteers are assisting the management team in running the day-to-day activities and the help during the religious services and other events organised by the Church.

There is buildings insurance in place at the premises. A Safeguarding Policy is also in place for the Charity premises. The Church is registered with the Thirtyoneeight ([www.thirtyoneeight.org](http://www.thirtyoneeight.org)) for extra safeguarding support. A Health & Safety policy is in place as well as a Fire Safety Policy making sure that everyone stepping our doorstep are safe. DBS checks are in place. The charity is also registered with the Information Comissioner's Office (ICO).

Signed on: **16/9/24**  
Rev Father Ioan (Adrian) Nazarcu:



## STATEMENT OF FINANCIAL ACTIVITIES AND BALANCE SHEET

### Income and Expenditure Statement

|                              | £      | £             |
|------------------------------|--------|---------------|
| <b>Income from Donations</b> |        | <b>73,866</b> |
| <b>Expenditure</b>           |        |               |
| Goods for Offerings          | 8,582  |               |
| Internet                     | 684    |               |
| Marketing Communications     | 1,995  |               |
| Rent                         | 29,154 |               |
| Repairs and Maintenance      | 357    |               |
| Utilities                    | 13,029 |               |
| Sundries                     | 749    |               |
|                              |        | <b>54,509</b> |
| <b>Total Expenditure</b>     |        |               |
| <b>Net Income</b>            |        | <b>19,357</b> |

### Balance Sheet as of 31 March 2023

|                                    |               | £             |
|------------------------------------|---------------|---------------|
| <b>Current Assets</b>              |               |               |
| Cash at Bank                       |               | <b>82,602</b> |
| Cash in Hand                       |               | <b>4,022</b>  |
| <b>Total Assets</b>                |               | <b>86,624</b> |
| <b>Reserves</b>                    |               |               |
| Opening Balance as of 15/03/2022   | <b>67,267</b> |               |
| Income for the year                | <b>19,357</b> |               |
|                                    | <b>86,624</b> |               |
| <b>Total Funds Carried Forward</b> |               |               |

Signed on: **16/9/24**  
Rev Father Ioan (Adrian) Nazarcu:



## Statement of Financial Situation – Balance Sheet

### Balance Sheet on 31 March 2023

| <b>Current Assets</b>                         | <b>£</b>      |
|---|---------------|
| Cash at bank and in hand                      | <b>86,624</b> |
| Prepayments                                   | –             |
|   | <hr/>         |
| <b>Current Liabilities</b>                    |               |
| Creditors: Amount falling due within one year | –             |
|   | <hr/>         |
| <b>Net Current Assets</b>                     | <b>86,624</b> |
|   | <hr/>         |
| <b>Total Assets less Current Liabilities</b>  | <b>86,624</b> |
|   | <hr/>         |
| <b>Total Net Assets</b>                       | <b>86,624</b> |
|   | <hr/>         |
| <b>The funds of the Charity</b>               |               |
| <b>Restricted Funds</b>                       | –             |
| <b>Unrestricted Funds</b>                     | <b>86,624</b> |
|   | <hr/>         |
| <b>Reserves Total Funds</b>                   | <b>86,624</b> |

Signed on: **16/9/24**  
Rev Father Ioan (Adrian) Nazarcu:



# **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

**Charity Registration Number: 1198253**

## **Report to the Trustees of The Romanian Orthodox Parish of St. John the Baptist and St. Alban**

I have examined the financial statements of **The Romanian Orthodox Parish of St. John the Baptist and St. Alban** for the year ended **31/03/2023** as set below. This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

### **Respective Responsibilities of Trustees and Examiner**

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

It is my responsibility to:

1. Examine the accounts under section 145 of the Charities Act,
2. To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
3. To 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

I have completed my examination and can confirm that no material issues have come to my attention that would cause me to believe that, in any significant respect:

- The charity has not maintained accounting records as required by section 130 of the Charities Act 2011; or
- The financial statements do not align with the accounting records; or

- The financial statements fail to comply with the relevant requirements regarding their form and content as specified in the Charities (Accounts and Reports) Regulations 2008, except for any requirement that the financial statements present a 'true and fair' view, which is beyond the scope of an independent examination.

Additionally, I have no concerns and have identified no other matters during my examination that need to be brought to attention in this report for a proper understanding of the financial statements.

**Examiner's Signature:**



**Examiner's Name:**

Sinziana Raileanu

Starx Accounting Limited

**Examiner's Address:**

The Maylands Building, Hemel Hempstead Industrial Estate, Hemel Hempstead, HP2 7TG

**Date:** 16/09/2024

## **NOTES TO THE ACCOUNTS OF THE ROMANIAN ORTHODOX PARISH OF ST. JOHN THE BAPTIST AND ST. ALBAN**

### **Accounting Policies**

#### **Basis of Preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and the Charities Act 2011.

#### **Changes in Accounting Policies or Previous Accounts**

There have been no changes to the accounting policies (valuation rules and accounting methods) since last year as the charity has been incorporated on the 15/03/2022.

#### **Fund Accounting**

- **Unrestricted Funds:** These funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- **Restricted Funds:** These funds are subject to specific conditions imposed by donors or through the terms of an appeal.
- **Designated Funds:** These are unrestricted funds earmarked by the trustees for particular purposes.
- **Revaluation Funds:** These are unrestricted funds that include a revaluation reserve representing the restatement of investment assets at their market value.

#### **Income**

- **Recognition of Income:** Income is included in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.
- **Income with Related Expenditure:** Where income has related expenditure, the income and related expenditure are reported gross in the SoFA.
- **Donations & Legacies:** Voluntary income received by way of grants, donations, and gifts is included in the SoFA when receivable and the charity have an unconditional entitlement to the income.
- **Tax Reclaims on Donations and Gifts:** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates. None of these apply to the charity.
- **Donated Services and Facilities:** These are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable, and material.
- **Volunteer Help:** The value of any volunteer help is not recorded in the accounts.
- **Investment Income:** This is included in the accounts when receivable.

- **Gains/Losses on Revaluation of Fixed Assets:** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
- **Gains/Losses on Investment Assets:** This includes any gain or loss on the sale of investments.

## Expenditure

- **Recognition of Expenditure:** Expenditure is recognized on an accrual basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.
- **Expenditure on Raising Funds:** These comprise the costs associated with attracting voluntary income, fundraising trading costs, and investment management costs.
- **Expenditure on Charitable Activities:** These comprise the costs incurred by the charity in the delivery of its activities and services in furtherance of its objectives, including the making of grants and governance costs.
- **Grants Payable:** All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
- **Governance Costs:** These include those costs associated with meeting the constitutional and statutory requirements of the charity, including any audit/independent examination fees, costs linked to the strategic management of the charity, together with a share of other administration costs.
- **Other Expenditure:** These are support costs not allocated to a particular activity.

## Taxation

The charity is exempt from tax on its charitable activities.