

Charity Registration No. 1212635

Company Registration No. CE039493 (England and Wales)

**THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST
CAMBRIDGE**

(CHARITABLE INCORPORATED ORGANISATION)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

**Makesworth MK Limited
Chartered Certified Accountants
Unit 101, First Floor, Cervantes House
5-9 Headstone Road
Harrow, Middlesex, England
HA1 1PD**

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev Dragos Cezar Herescu Rev Dumitru Radulet Dr Roxana Herescu Mr Eugen Adrian Calugar
Charity number	1212635
Company number	CE039493
Registered office	St. Giles Church Castle Street Cambridge 82 Clay Farm Drive, Trumpington CB3 0AQ
Independent examiner	Makesworth MK Limited Chartered Certified Accountants Unit 101, First Floor Cervantes House 5-9 Headstone Road Harrow Middlesex HA1 1PD

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

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THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report and financial statements for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the CIO, as defined in its Constitution, are the advancement of the Christian Orthodox religion for the benefit of the public by providing liturgical services, public celebration of religious festivals, catechism, sacraments, and pastoral teaching according to the rites and doctrines of the Orthodox Church by:

1. The maintenance and furtherance of a parish in the City of Cambridge.
2. Providing educational, arts, and cultural activities on Romanian language, identity, and cultural traditions, to enlighten others about them.
3. Engaging in ecumenical dialogue and cooperation with other Christian faith communities, in Cambridge and beyond, as appropriate.

Summary of the Main Activities Undertaken for the Public Benefit

During this inaugural reporting period (21 March 2025 to 30 September 2025), the parish successfully initiated its community-focused operations in complete alignment with its charitable aims. Main activities included:

- **Liturgical and Pastoral Life:** regular liturgical services, sacraments, and pastoral care in Cambridge to serve the spiritual needs of local Orthodox Christians and the wider public.
- **Educational Outreach:** Providing catechesis and Bible study classes, delivered in both Romanian and English, to deepen religious understanding within the community.
- **Music and Arts:** Establishing a parish community choir to enrich our liturgical services and offer cultural engagement.
- **Ecumenical Engagement:** Fostering local ecumenical relations through our partnership with the Anglican Parish of St Giles, Cambridge, demonstrating practical Christian unity and shared sacred space.
- **Relief of Poverty and Community Support:** Actively supporting members of our community and the wider public who are in need. This includes providing practical aid and food to those who approach the parish for assistance, supporting individuals experiencing homelessness, and running targeted projects to assist bereaved families and families with children who have disabilities.

Public Benefit Statement

The trustees have had regard to the guidance issued by the Charity Commission on public benefit, particularly the specific guidance on charities for the advancement of religion and the prevention or relief of poverty, when planning and executing the parish's activities.

Achievements and performance

As this represents the first reporting period since registration, the trustees are pleased to report a successful establishment phase:

- **Establishment of Worship and Community:** Secured regular, accessible public worship within Cambridge through our sharing agreement with St Giles, giving the parish a stable, visible home.
- **Inauguration of the Parish Choir:** Successfully formed the parish community choir, which has already begun to enhance the beauty of our liturgical services.

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- **Bilingual Education:** Successfully launched our bilingual (Romanian and English) Bible study and catechesis sessions, making spiritual education accessible to a diverse congregation.
- **Social Action and Relief Projects:** Actively mobilized parish resources to support vulnerable local groups. Through various parish-led support projects, we provided emergency food relief, stood alongside bereaved families, and offered direct assistance to local homeless individuals and families caring for children with disabilities.
- **Ecumenical Progression:** Supported the Anglican Parish of St Giles with their grant application for funding towards the cost of repairing the church roof, top windows, and stained-glass windows. Continued ecumenical engagement within the parish, especially at major occasions, like Easter or the parish feast.

Financial review

- **Reserves Policy:**

As the parish is in its initial operational setup phase and is finalizing its first complete financial statements, the trustees have not yet established a formal reserves policy. There are currently no restricted or designated funds held by the parish charity.

- **Financial Position and Liabilities:**

At the close of this reporting period, the parish charity holds no financial liabilities, has incurred no debts, and holds no fixed assets.

- **Reporting Note:**

The detailed financial reports and accounts are attached below, after the Trustees' Report.

Reserves

The present level of funding is adequate to support the continuation of the objectives set out in the charity's governing document and to cover administrative expenses for the following year. The trustees consider the financial position of the charity to be satisfactory.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied those systems are in place to mitigate exposure to these risks.

Declaration

The trustees declare that they have approved the trustees' report above.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure, governance and management

The charity is a Charitable Incorporated Organization and is a registered charity with the Charity Commission (Registered Number 1212635). The charity was registered on 21 March 2025.

The trustees, who served during the year were:

Rev Dragos Cezar Herescu
Rev Dumitru Radulet
Dr Roxana Herescu
Mr Eugen Adrian Calugar

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's regime.

The trustees' report was approved by the Board of Trustees.



Reverend	Dragos Herescu
Trustee	
Date:	29 July 2026

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees, of THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Financial statements and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees



.....
Reverend Dragos Herescu

Trustee

Date: 29 July 2026

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of TO THE TRUSTEES OF THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE ('the charitable company') for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

Independent examiner's statement

Since the Charity's gross income did not exceed £250,000, the charity is eligible for an independent examination rather than a full audit. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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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 financial statements to be reached

Vasile Opnica

Vasile Opnica
Makesworth MK Limited
Chartered Certified Accountants
Unit 101, First Floor, Cervantes House
5-9 Headstone Road, Harrow
Middlesex, England
HA1 1PD

Date: 29.07.2026.

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT *FOR THE YEAR ENDED 30 SEPTEMBER 2025*

Unrestricted funds	Notes	2025 £
<u>Income and endowments from:</u>		
Donations and legacies		25,914
Others – Grants		-
Total income and endowments		25,914
<u>Expenditure on:</u>		
Charitable activities: Raising funds	4	14,860
Management & Administrative expenses	5	5,308
<i>Net income/(expenditure) for the year</i>		5,746
Fund balances at 30 September 2025		23,420

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£
Fixed assets			
Current assets			
Debtors		433	
Cash at bank and in hand		23,737	
		<u>24,170</u>	
Creditors: amounts falling due within one year	7	<u>(750)</u>	
Net current assets/(liabilities)			<u>24,170</u>
Total assets less current liabilities			23,420
Creditors: amounts falling due after more than one year			
Net assets/(liabilities)			<u><u>23,420</u></u>
Income funds			5,746
Unrestricted funds	9		17,674
			<u><u>23,420</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in Accordance with FRS 102 SORP.

The financial statements were approved by the Trustees on 29 July 2026



Reverend Dragos Herescu

Trustee

Date 29 July 2026

THE ROMANIAN ORTHODOX PARISH OF ST JOHN THE EVANGELIST CAMBRIDGE

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue operational existence, as well as receiving continued donations from well-wishers. Thus, the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the charity's objectives.

1.4 Incoming resources

Income is recognized when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

The donations are recognized once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

Any costs which cannot be specifically identified to another functional activity of the charity are included in the management and administrative expenses.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash at bank.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognized in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

Basic financial liabilities

Expense creditors are obligations to pay for services that have been acquired in the ordinary course of operations from service providers.

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1 Accounting policies

(Continued)

1.8 Taxation

No corporation tax has been provided in these accounts. The trustees believe that the income and gains of the charity are exempt.

1.9 Grants and donations

Grants and donations are only included in the income and expenditure account when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income is only recognized to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

1.10 Legacies

Legacies are included in the income and expenditure account when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.11 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

1.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The assumptions are based on historical experience and other factors that are considered to be relevant.

2 Charitable activities

	Total 2025 £
Others Direct Costs	10762
Donations	4097
Other legal and professional fees	21
IT Software & Consumables	187
Rent	3500
Hospitality	851

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(continued)

	Total 2025
3 Management and administrative expenses	£
Accountancy fees	<u>750</u>
4 Creditors: amounts falling due within one year	
Accruals	<u>750</u>
5 Analysis of net assets between funds	
Fund balances at 30 September 2025 are represented by:	£
Cash at bank	<u>23,737</u>