

# TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS

England & Wales · Charity number 249960

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1966-11-02

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

## Contact

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**Address** Greek Orthodox Church  
57 Harehills Avenue  
Leeds  
LS8 4EU

**Phone** 0113 249 0814

**Email** [secretary@greekorthodoxcommunityleeds.org.uk](mailto:secretary@greekorthodoxcommunityleeds.org.uk)

**Website** [www.greekorthodoxcommunityleeds.org.uk](http://www.greekorthodoxcommunityleeds.org.uk)

## Activities

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**Objects:** DONATIONS TO CHARITABLE INSTITUTIONS. ACQUIRING PLACES OF RELIGIOUS WORSHIP AND BURIAL GROUNDS. RELIGIOUS EDUCATION. PROVIDING PRIESTS STIPENDS RELIGIOUS TEACHERS. FOR FURTHER DETAILS SEE TRUST DEED

**Activities:** Our Charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain, (b) educational opportunities for the community we serve (of Greeks and Greek Cypriots who are first, second, or even sometimes third generation immigrants), (c) social, welfare and cultural activities, and (d) an information centre.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** WITHIN 20 MILES OF THE GENERAL POST OFFICE, LEEDS.
- Bradford City
- Calderdale
- City Of York
- Cumbria
- Doncaster
- East Riding Of Yorkshire
- Kirklees
- Leeds City
- North Yorkshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£198,435	£197,742	-	-
2024-01-31	£161,369	£148,081	-	-
2023-01-31	£147,299	£121,352	-	-
2022-01-31	£121,461	£98,254	-	-
2021-01-31	£124,164	£109,348	-	-

## Trustees

Name	Role	Appointed
ANDREAS CHRISTOU		
Barry Paschali		
CHARLES KYRIACOU		
COSTAS TSAKIRIDES		2011-04-14
Dr CHRISTOS HADJICHARITOU		
Konstantinos Karakousis		2024-03-14

**TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS**

England & Wales - Charity number 249960

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# Accounts

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**The Greek Orthodox Community of Leeds  
Trustee's Report and Financial Statements  
For The Year Ended 31 January 2025**

**Charity No. 249960**

# The Greek Orthodox Community of Leeds

## Legal and Administration Information

### **Chairman of Trustees**

B Paschali

### **Treasurers**

B Paschali

### **Registered Office**

57 Harehills Avenue  
Leeds  
LS8 4EU

### **Trustees**

A Christou  
C Hadjicharitou  
K Karakousis  
C Kyriacou  
B Paschali  
C Tsakirides

### **Bankers**

Royal Bank of Scotland  
27 Park Row  
Leeds  
LS1 5QB

### **Accountants**

I.Z Accountants Ltd  
Chartered Certified Accountants  
Manor Suite, Corson House  
Beechwood Estate  
Elmete Lane  
Leeds  
LS8 2LQ

**The Greek Orthodox Community of Leeds**  
**Reports and Financial Statements**  
**For The Year Ended 31 January 2025**

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# The Greek Orthodox Community of Leeds

## Trustee's Report

### For The Year Ended 31 January 2025

The trustees present their report and financial statements for the year ended 31st January 2025 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Organisation**

The charity is managed by an executive committee of 12 members (with a two year term office) and a group of six trustees who are responsible for the charity's assets. New trustees are appointed as and when required by the existing trustees and are normally appointed for life or until they resign (or when they can no longer perform their duties).

##### **Objectives and activities**

##### **Objectives**

The principal activity of the charity is to acquire places of religious worship, provide religious and cultural education, together with related social and welfare activities. It also makes donations to charitable institutions. Full details can be provided in the trust deed.

##### **Activities**

The charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain (b) educational opportunities for the community we serve (or Greeks and Greek Cypriots who are first, second and third generation immigrants (c) social welfare and cultural activities (d) an information centre.

##### **Financial Review**

The Church saw attendance and membership increasing as more new members joined the Orthodox faith. . The Greek school continued to thrive, attracting a growing number of children and adults from the parish, and offering a broad spectrum of of educational and cultural activities that furthered the charity's objectives.

During the year, essential building maintenance works were completed, including the installation of a new roof for the school and repairs to the church entrance, ensuring the ongoing safety and accessibility of facilities. Overheads rose, mainly due to higher energy and insurance costs, mirroring wider economic challenges. Voluntary fundraising and church donations increased compared to the previous year. These along with an increase in student enrolment improved the charity's financial position, allowing it to end the year with a modest surplus. This surplus will again be reserved for future maintenance and development projects.

As in previous years, officers and trustees contributed their time voluntarily, receiving no reimbursement. Employee status remained unchanged, and the charity maintained insurance cover for trustees, employees, and incoming members. Finally, the charity would like to thank its many volunteers and donors for their continued support, without which the charity would not be able to run.

##### **Statement of Trustees' Responsibilities**

The trustees 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 Greek Orthodox Community of Leeds**  
**Trustee's Report Continued**  
**For The Year Ended 31 January 2025**

The law applicable to charities in England and Wales requires 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 of the charity for that period. 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, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper 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 (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was considered and approved by the Trustees on 26 November 2025 and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Independent Examiner's Report**  
**For The Year Ended 31 January 2025**

I report on the accounts which are set out on the pages 7 to 12

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145)5(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiners 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

.....

For and on behalf of  
I.Z Accountants Ltd  
Chartered Certified Accountants  
Manor Suite, Corson House  
Beechwood Estate  
Elmete Lane  
Leeds

26 November 2025

# The Greek Orthodox Community of Leeds

## Balance Sheet as at 31 January 2025

	Note	£	2025 £	£	2024 £
<b>Fixed Assets</b>					
Tangible Assets	2		608,333		570,658
<b>Current Assets</b>					
Debtors	3	3,083		100	
Bank and Cash		24,554		75,132	
			<u>27,637</u>	<u>75,232</u>	
<b>Creditors</b>					
Amounts due within one year	4	(30,293)		(40,906)	
			<u>(2,656)</u>		<u>34,326</u>
<b>Net Current Assets</b>			<u>605,677</u>		<u>604,984</u>
<b>Total assets less current liabilities</b>			<u>605,677</u>		<u>604,984</u>
<b>Net Assets</b>			<u><u>605,677</u></u>		<u><u>604,984</u></u>
<b>Capital and reserves</b>					
Profit and loss account	5		605,677		604,984
			<u>605,677</u>		<u>604,984</u>

Approved by the Board, and authorised for issue, on 26 November 2025  
and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Statement of Financial Activities**  
**For The Year Ended 31 January 2025**

	Page	2025 £	2024 £
General Fund			
Total funds brought forward		604,984	591,696
Surplus for the year		693	13,288
<b>Total funds carried forward</b>		<u><u>605,677</u></u>	<u><u>604,984</u></u>
Summary of Movement of Funds			
Income		198,435	161,369
Expenditure		197,742	148,081
<b>Surplus/(Deficit) for the year</b>		<u><u>693</u></u>	<u><u>13,288</u></u>

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements**  
**For The Year Ended 31 January 2025**

**1 Accounting Policies**

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

**Accounting Convention**

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

**Income**

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

**Resources Expended**

Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

<b>2 Tangible fixed assets</b>	<b>Church Chattels £</b>	<b>Land and Buildings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 February 2024	35,842	554,925	590,767
Additions		40,822	40,822
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 January 2025	<u>35,842</u>	<u>595,747</u>	<u>631,589</u>
<b>Depreciation</b>			
At 1 February 2024	20,109	-	20,109
Charge for the year	3,147	-	3,147
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 1 February 2025	<u>23,256</u>	<u>-</u>	<u>23,256</u>
<b>Net book value</b>			
At 31 January 2025	<u>12,586</u>	<u>595,747</u>	<u>608,333</u>
At 1 February 2024	<u>15,733</u>	<u>554,925</u>	<u>570,658</u>

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements (Continued)**  
**For The Year Ended 31 January 2025**

Land and Building are freehold

The following properties are held:-

	Year Purchased	£
Church and adjacent community hall at Harehills Avenue, Leeds	1966	7,000
Church hall extension (approximate valuation cost)	1985	35,000
Investment property 23 Gipton Wood Avenue	2000	81,000
Investment properties 29-31 Town street, Farsley, Leeds	2006	180,000
School building 31 Avenue Crescent	2016	170,427
School building upgrade	2017	81,498
Investment property at 28 Town street, Farsley, Leeds	2024	40,822
		<b>595,747</b>

<b>3 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	2,983	
Other debtors	100	100
	<b>3,083</b>	<b>100</b>

<b>4 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
PAYE/Pensions	1,922	3,446
Accruals	1,260	1,260
RBS Loan	23,115	32,760
Other	557	557
Wages	3,439	2,883
	<b>30,293</b>	<b>40,906</b>

<b>5 Statement of Movement on Reserves</b>	<b>Unrestricted Funds £</b>
Balance brought forward	604,984
Deficit for the year	693
Balance carried forward	<b>605,677</b>

**6 Trustees and Related Parties**

No trustees received any remuneration for their services (2025: £Nil).

# The Greek Orthodox Community of Leeds

## Schedule Of Income

For The Year Ended 31 January 2025

Income Resources	2025 £	2024 £
<i>Greek School</i>	44,656	35,535
Interest received	230	1,539
<b>Church</b>		
Gift Aid	6,207	0
Voluntary Sources	<u>116,638</u>	<u>103,578</u>
	167,731	140,652
<b>Other incoming resources</b>		
Rent receivable	30,704	20,717
<b>Total incoming resources</b>	<u><u>198,435</u></u>	<u><u>161,369</u></u>



**TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS**

England & Wales - Charity number 249960

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# Accounts

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**The Greek Orthodox Community of Leeds  
Trustee's Report and Financial Statements  
For The Year Ended 31 January 2024**

**Charity No. 249960**

# The Greek Orthodox Community of Leeds

## Legal and Administration Information

### **Chairman of Trustees**

B Paschali

### **Treasurers**

B Paschali

K Lekkas

### **Registered Office**

57 Harehills Avenue

Leeds

LS8 4EU

### **Trustees**

B Paschali

A Pavlou

C Kyriacou

A Christou

C Tsakirides

C Hadjicharitou

### **Bankers**

Royal Bank of Scotland

27 Park Row

Leeds

LS1 5QB

### **Accountants**

K&HM Ltd

Chartered Certified Accountants

9 Norville Terrace

Headingley Lane

Leeds

LS6 1BS

**The Greek Orthodox Community of Leeds**  
**Reports and Financial Statements**  
**For The Year Ended 31 January 2024**

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# The Greek Orthodox Community of Leeds

## Trustee's Report

### For The Year Ended 31 January 2024

The trustees present their report and financial statements for the year ended 31st January 2024 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Organisation**

The charity is managed by an elected executive committee of 12 members (with a two year term office) and a group of six trustees who are responsible for the charity's assets. New trustees are appointed as and when required by the existing trustees and are normally appointed for life or until they resign (or when they can no longer perform their duties).

##### **Objectives and activities**

##### **Objectives**

The principal activity of the charity is to acquire places of religious worship, provide religious and cultural education, together with related social and welfare activities. It also makes donations to charitable institutions. Full details can be provided in the trust deed.

##### **Activities**

The charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain (b) educational opportunities for the community we serve (or Greeks and Greek Cypriots who are first, second and third generation immigrants (c) social welfare and cultural activities (d) an information centre.

##### **Financial Review**

Fundraising from voluntary sources and church donations during the year increased from last year however, income from our Greek school dropped slightly. The school continued to attract children from across the parish and provided a range of educational and cultural activities in line with our objectives. Our adult Greek language lessons continued their expansion which supported school income and reputation. Building running costs and associated repairs increased partly due to the general cost of living increases from contractors and suppliers, and the increased need to carry out longstanding repairs and maintenance. Some church chattels were upgraded also. All rental properties generally remained let throughout the year and income was not significantly disrupted. The charity recognises that spending in the next 12 months may increase due to further essential repairs being required, such as the school roof and improvements to the church entrance.

The charity now operates one account for all its income and expenditure. Overall, the charity ended the financial year with a small surplus which will be put into reserves for future maintenance and projects.

As in previous years, the work of the officers and trustees remains voluntary with no reimbursement, The Charity's employee status did not change during the financial year. The charity continued all contracts providing insurance to trustees and employees as well as to all incoming members.

##### **Statement of Trustees' Responsibilities**

The trustees 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 Greek Orthodox Community of Leeds

## Trustee's Report Continued

### For The Year Ended 31 January 2024

The law applicable to charities in England and Wales requires 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 of the charity for that period. 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, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper 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 (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was considered and approved by the Trustees on 25 November 2024 and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Independent Examiner's Report**  
**For The Year Ended 31 January 2024**

I report on the accounts which are set out on the pages 7 to 12

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiners 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

.....  
For and on behalf of  
K&HM Ltd  
Chartered Certified Accountants  
9 Norville Terrace  
Headingley Lane  
Leeds  
LS6 1BS

25 November 2024

# The Greek Orthodox Community of Leeds

## Balance Sheet as at 31 January 2024

	Note	£	2024 £	£	2023 £
<b>Fixed Assets</b>					
Tangible Assets	2		570,658		561,591
<b>Current Assets</b>					
Debtors	3	100		100	
Bank and Cash		75,132		77,638	
			<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	
		75,232		77,738	
<b>Creditors</b>					
Amounts due within one year	4	(40,906)		(47,633)	
			<hr style="width: 100%;"/>	<hr style="width: 100%;"/>	
<b>Net Current Assets</b>			34,326		30,105
			<hr style="width: 100%;"/>		<hr style="width: 100%;"/>
<b>Total assets less current liabilities</b>			604,984		591,696
			<hr style="width: 100%;"/>		<hr style="width: 100%;"/>
<b>Net Assets</b>			<u>604,984</u>		<u>591,696</u>
<b>Capital and reserves</b>					
Profit and loss account	5		604,984		591,696
			<hr style="width: 100%;"/>		<hr style="width: 100%;"/>
			<u>604,984</u>		<u>591,696</u>

Approved by the Board, and authorised for issue, on 25 November 2024  
and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Statement of Financial Activities**  
**For The Year Ended 31 January 2024**

	Page	2024 £	2023 £
General Fund			
Total funds brought forward		591,696	565,749
Surplus for the year		13,288	25,947
<b>Total funds carried forward</b>		<u><u>604,984</u></u>	<u><u>591,696</u></u>
Summary of Movement of Funds			
Income		161,369	147,299
Expenditure		148,081	121,352
<b>Surplus/(Deficit) for the year</b>		<u><u>13,288</u></u>	<u><u>25,947</u></u>

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

# The Greek Orthodox Community of Leeds

## Notes to the Financial Statements

### For The Year Ended 31 January 2024

#### 1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

##### Accounting Convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

##### Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

##### Resources Expended

Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

#### 2 Tangible fixed assets

	Church Chattels £	Land and Buildings £	Total £
<b>Cost</b>			
At 1 February 2023	22,841	554,925	577,766
Additions	13,001		13,001
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 January 2024	<u>35,842</u>	<u>554,925</u>	<u>590,767</u>
<b>Depreciation</b>			
At 1 February 2023	16,175	-	16,175
Charge for the year	3,934	-	3,934
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 1 February 2024	<u>20,109</u>	<u>-</u>	<u>20,109</u>
<b>Net book value</b>			
At 31 January 2024	<u>15,733</u>	<u>554,925</u>	<u>570,658</u>
At 1 February 2023	<u>6,666</u>	<u>554,925</u>	<u>561,591</u>

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements (Continued)**  
**For The Year Ended 31 January 2024**

Land and Building are freehold

The following properties are held:-

	Year Purchased	£
Church and adjacent community hall at Harehills Avenue, Leeds	1966	7,000
	2000	81,000
Investment property at Town street, Farsley, Leeds	2006	180,000
Extension (approximate valuation cost)	1985	35,000
31 Avenue Crescent, Leeds	2016	170,427
Work on 31 Avenue Crescent, Leeds		81,498
		554,925

<b>3 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	100	100
	100	100

<b>4 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
PAYE/Pensions	3,446	900
Accruals	1,260	1,260
RBS Loan	32,760	41,833
Other	557	557
Wages	2,883	3,083
	40,906	47,633

<b>5 Statement of Movement on Reserves</b>	<b>Unrestricted Funds £</b>
Balance brought forward	591,696
Surplus for the year	13,288
Balance carried forward	604,984

**6 Trustees and Related Parties**

No trustees received any remuneration for their services (2024: £Nil).

# The Greek Orthodox Community of Leeds

## Schedule Of Income

For The Year Ended 31 January 2024

Income Resources	2024 £	2023 £
<i>Greek School</i>	35,535	40,054
Interest received	1,539	286
<b>Church</b>		
Voluntary Sources	<u>103,578</u>	<u>82,923</u>
<b>Other incoming resources</b>	140,652	123,263
Rent receivable	20,717	24,036
<b>Total incoming resources</b>	<u><u>161,369</u></u>	<u><u>147,299</u></u>

# The Greek Orthodox Community of Leeds

## Statement of Expenditure

For The Year Ended 31 January 2024

	2024		2023	
	£	£	£	£
<b>Other Administrative Costs</b>				
Priest Wages	30,000		20,361	
Other Wages	8,161		7,736	
Depreciation	3,933		1,666	
Greek School - Expenses	4,870		5,622	
Greek School - Teachers costs	34,099		34,641	
Functions/Events	14,028		14,780	
Pension costs	316		311	
Printing, Postage & Stationary	196		0	
Telephone	1,728		1,435	
Building Running costs	17,568		12,261	
Building Repairs	13,897		2,982	
Bank Charges and Interest	5,012		4,283	
Travel and Accommodation	4,845		1,552	
Greek Archdiocese	2,648		4,842	
Professional fees	6,780		8,880	
		148,081		121,352
<b>Total overhead expenses</b>		<b>148,081</b>		<b>121,352</b>

**TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS**

England & Wales - Charity number 249960

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# Accounts

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**The Greek Orthodox Community of Leeds  
Trustee's Report and Financial Statements  
For The Year Ended 31 January 2023**

Charity No. 249960

# The Greek Orthodox Community of Leeds

## Legal and Administration Information

### **Chairman of Trustees**

B Paschali

### **Treasurers**

B Paschali

K Lekkas

### **Registered Office**

57 Harehills Avenue

Leeds

LS8 4EU

### **Trustees**

B Paschali

A Pavlou

C Kyriacou

A Christou

C Tsakirides

C Hadjicharitou

### **Bankers**

Royal Bank of Scotland

27 Park Row

Leeds

LS1 5QB

### **Accountants**

Abacus Tax Advisors Ltd

Chartered Certified Accountants

9 Norville Terrace

Headingley Lane

Leeds

LS6 1BS

**The Greek Orthodox Community of Leeds**  
**Reports and Financial Statements**  
**For The Year Ended 31 January 2023**

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# The Greek Orthodox Community of Leeds

## Trustee's Report

### For The Year Ended 31 January 2023

The trustees present their report and financial statements for the year ended 31st January 2023 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Organisation**

The charity is managed by an elected executive committee of 12 members (with a two year term office) and a group of six trustees who are responsible for the charity's assets. New trustees are appointed as and when required by the existing trustees and are normally appointed for life or until they resign (or when they can no longer perform their duties).

##### **Objectives and activities**

##### **Objectives**

The principal activity of the charity is to acquire places of religious worship, provide religious and cultural education, together with related social and welfare activities. It also makes donations to charitable institutions. Full details can be provided in the trust deed.

##### **Activities**

The charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain (b) educational opportunities for the community we serve (or Greeks and Greek Cypriots who are first, second and third generation immigrants (c) social welfare and cultural activities (d) an information centre.

##### **Financial Review**

The level of fundraising from voluntary sources and church donations during the year remained steady and if anything, increased slightly. Our Greek school continued to attract children from across the parish and provided a range of educational and cultural activities in line with our objectives. Our adult Greek language lessons continued their expansion which supported school income and reputation. Spending on building maintenance was slightly less than last year as volunteers undertook some of the work needed. All rental properties remained let throughout the year and income was not disrupted. No major projects apart from minor roof repairs were undertaken in the period, however, the charity does have some essential major projects in planning.

The charity now operates one account for all its income and expenditure. Overall, the charity ended the financial year with a small surplus which will be put into reserves for future maintenance and projects.

As in previous years, the work of the officers and trustees remains voluntary with no reimbursement, The Charity's employee status did not change during the financial year. The charity continued all contracts providing insurance to trustees and employees as well as to all incoming members.

##### **Statement of Trustees' Responsibilities**

The trustees 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 Greek Orthodox Community of Leeds**  
**Trustee's Report Continued**  
**For The Year Ended 31 January 2023**

The law applicable to charities in England and Wales requires 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 of the charity for that period. 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, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper 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 (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was considered and approved by the Trustees on 24 November 2023 and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Independent Examiner's Report**  
**For The Year Ended 31 January 2023**

I report on the accounts which are set out on the pages 7 to 12

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiners 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

.....  
For and on behalf of  
Abacus Tax Advisors Ltd  
Chartered Certified Accountants  
9 Norville Terrace  
Headingley Lane  
Leeds  
LS6 1BS

27 November 2023

# The Greek Orthodox Community of Leeds

## Balance Sheet as at 31 January 2023

	Note	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Tangible Assets	2		561,591		563,257
<b>Current Assets</b>					
Debtors	3	100		100	
Bank and Cash		77,638		70,758	
		<u>77,738</u>		<u>70,858</u>	
<b>Creditors</b>					
Amounts due within one year	4	(47,633)		(68,366)	
		<u></u>		<u></u>	
<b>Net Current Assets</b>			30,105		2,492
			<u></u>		<u></u>
<b>Total assets less current liabilities</b>			591,696		565,749
			<u></u>		<u></u>
<b>Net Assets</b>			<u>591,696</u>		<u>565,749</u>
			<u></u>		<u></u>
<b>Capital and reserves</b>					
Profit and loss account	5		591,696		565,749
			<u>591,696</u>		<u>565,749</u>
			<u></u>		<u></u>

Approved by the Board, and authorised for issue, on 24 November 2023  
and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Statement of Financial Activities**  
**For The Year Ended 31 January 2023**

	Page	2023 £	2022 £
General Fund			
Total funds brought forward		565,749	542,543
Surplus for the year		25,947	23,206
<b>Total funds carried forward</b>		<u><u>591,696</u></u>	<u><u>565,749</u></u>
Summary of Movement of Funds			
Income		147,299	121,461
Expenditure		121,352	98,255
<b>Surplus/(Deficit) for the year</b>		<u><u>25,947</u></u>	<u><u>23,206</u></u>

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

# The Greek Orthodox Community of Leeds

## Notes to the Financial Statements

### For The Year Ended 31 January 2023

#### 1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

##### Accounting Convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

##### Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

##### Resources Expended

Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

#### 2 Tangible fixed assets

	Plant and Machinery £	Land and Buildings £	Total £
<b>Cost</b>			
At 1 February 2022	22,841	554,925	577,766
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 January 2023	<u>22,841</u>	<u>554,925</u>	<u>577,766</u>
<b>Depreciation</b>			
At 1 February 2022	14,509	-	14,509
Charge for the year	1,666	-	1,666
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 1 February 2023	<u>16,175</u>	<u>-</u>	<u>16,175</u>
<b>Net book value</b>			
At 31 January 2023	<u>6,666</u>	<u>554,925</u>	<u>561,591</u>
At 1 February 2022	<u>8,332</u>	<u>554,925</u>	<u>563,257</u>

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements (Continued)**  
**For The Year Ended 31 January 2023**

Land and Building are freehold

The following properties are held:-

	Year Purchased	£
Church and adjacent community hall at Harehills Avenue, Leeds	1966	7,000
	2000	81,000
Investment property at Town street, Farsley, Leeds	2006	180,000
Extension (approximate valuation cost)	1985	35,000
31 Avenue Crescent, Leeds	2016	170,427
Work on 31 Avenue Crescent, Leeds		81,498
		<b>554,925</b>

	2023	2022
	£	£
<b>3 Debtors</b>		
Other debtors	100	100
	100	100

	2023	2022
	£	£
<b>4 Creditors: amounts falling due within one year</b>		
PAYE/Pensions	900	(329)
Accruals	1,260	1,260
RBS Loan	41,833	62,822
Other	557	557
Wages	3,083	4,056
	47,633	68,366

	Unrestricted Funds £
<b>5 Statement of Movement on Reserves</b>	
Balance brought forward	565,749
Surplus for the year	25,947
Balance carried forward	591,696

**6 Trustees and Related Parties**

No trustees received any remuneration for their services (2023: £Nil).

# The Greek Orthodox Community of Leeds

## Schedule Of Income

For The Year Ended 31 January 2023

Income Resources	2023 £	2022 £
<i>Greek School</i>	40,054	35,528
Interest received	286	0
<b>Church</b>		
Grants	0	2,544
Voluntary Sources	<u>82,923</u>	<u>61,795</u>
	123,263	99,867
<b>Other incoming resources</b>		
Rent receivable	<u>24,036</u>	<u>21,594</u>
<b>Total incoming resources</b>	<u><u>147,299</u></u>	<u><u>121,461</u></u>

# The Greek Orthodox Community of Leeds

## Statement of Expenditure

For The Year Ended 31 January 2023

	2023	2022
	£	£
<b>Other Administrative Costs</b>		
Priest Wages	20,361	25,800
Other Wages	7,736	7,072
Depreciation	1,666	2,083
Greek School - Expenses	5,622	2,433
Greek School - Teachers costs	34,641	21,527
Functions/Events	14,780	3,641
Pension costs	311	249
Printing, Postage & Stationary	0	0
Telephone	1,435	1,786
Building Running costs	12,261	12,700
Building Repairs	2,982	4,792
Donations	0	5,040
Bank Charges and Interest	4,283	3,465
Travel Costs	1,552	2,654
Sundries	0	897
Greek Archdiocese	4,842	1,883
Professional fees	8,880	2,232
	<u>121,352</u>	<u>98,254</u>
<b>Total overhead expenses</b>	<u><u>121,352</u></u>	<u><u>98,254</u></u>

**TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS**

England & Wales - Charity number 249960

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# Accounts

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**The Greek Orthodox Community of Leeds  
Trustee's Report and Financial Statements  
For The Year Ended 31 January 2022**

Charity No. 249960

# The Greek Orthodox Community of Leeds

## Legal and Administration Information

### **Chairman of Trustees**

B Paschali

### **Treasurers**

B Paschali

K Lekkas

### **Registered Office**

57 Harehills Avenue

Leeds

LS8 4EU

### **Trustees**

B Paschali

A Pavlou

C Kyriacou

A Christou

C Tsakirides

C Hadjicharitou

### **Bankers**

Royal Bank of Scotland

27 Park Row

Leeds

LS1 5QB

### **Accountants**

Abacus Tax Advisors Ltd

Chartered Certified Accountants

9 Norville Terrace

Headingley Lane

Leeds

LS6 1BS

**The Greek Orthodox Community of Leeds**  
**Reports and Financial Statements**  
**For The Year Ended 31 January 2022**

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# The Greek Orthodox Community of Leeds

## Trustee's Report

### For The Year Ended 31 January 2022

The trustees present their report and financial statements for the year ended 31st January 2022 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Organisation**

The charity is managed by an elected executive committee of 12 members (with a two year term office) and a group of six trustees who are responsible for the charity's assets. New trustees are appointed as and when required by the existing trustees and are normally appointed for life or until they resign (or when they can no longer perform their duties).

##### **Objectives and activities**

##### **Objectives**

The principal activity of the charity is to acquire places of religious worship, provide religious and cultural education, together with related social and welfare activities. It also makes donations to charitable institutions. Full details can be provided in the trust deed.

##### **Activities**

The charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain (b) educational opportunities for the community we serve (or Greeks and Greek Cypriots who are first, second and third generation immigrants (c) social welfare and cultural activities (d) an information centre.

##### **Financial Review**

The recovery from the pandemic has been slow as fundraising from voluntary sources and church donations was lower than expected. The Greek school attendance improved as pupils returned and the school was able to continue with delivering lessons online as well as in class. It successfully expanded Greek language lessons for adults which also improved income. Spending on building maintenance was less than expected as volunteers undertook some of the work to the school and church buildings. All rental properties remained let throughout the year and income was not disrupted. No major projects apart from minor roof repairs were undertaken in the period, however, the charity does have some essential major projects in planning.

The charity moved its banking to RBS bank in April 2021 and now operates one account for all its income and expenditure. Overall, the charity ended the financial year with a small surplus which will be put into reserves for future maintenance and projects.

As in previous years, the work of the officers and trustees remains voluntary with no reimbursement, The Charity's employee status has not changed during the financial year. The charity has continued all contracts providing insurance to trustees and employees as well as to all incoming members.

##### **Statement of Trustees' Responsibilities**

The trustees 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 Greek Orthodox Community of Leeds**  
**Trustee's Report Continued**  
**For The Year Ended 31 January 2022**

The law applicable to charities in England and Wales requires 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 of the charity for that period. 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, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper 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 (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was considered and approved by the Trustees on 24 November 2022 and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Independent Examiner's Report**  
**For The Year Ended 31 January 2022**

I report on the accounts which are set out on the pages 7 to 12

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiners 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

.....  
For and on behalf of  
Abacus Tax Advisors Ltd  
Chartered Certified Accountants  
9 Norville Terrace  
Headingley Lane  
Leeds  
LS6 1BS

25 November 2022

# The Greek Orthodox Community of Leeds

## Balance Sheet as at 31 January 2022

	Note	£	2022 £	£	2021 £
<b>Fixed Assets</b>					
Tangible Assets	2		563,257		565,340
<b>Current Assets</b>					
Debtors	3	100		100	
Bank and Cash		70,758		61,327	
		<u>70,858</u>		<u>61,427</u>	
<b>Creditors</b>					
Amounts due within one year	4	(68,366)		(84,224)	
		<u>70,858</u>		<u>61,427</u>	
<b>Net Current Assets</b>			2,492		(22,797)
<b>Total assets less current liabilities</b>			<u>565,749</u>		<u>542,543</u>
<b>Net Assets</b>			<u>565,749</u>		<u>542,543</u>
<b>Capital and reserves</b>					
Profit and loss account	5		565,749		542,543
			<u>565,749</u>		<u>542,543</u>

Approved by the Board, and authorised for issue, on 24 November 2022  
and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Statement of Financial Activities**  
**For The Year Ended 31 January 2022**

	Page	2022 £	2021 £
General Fund			
Total funds brought forward		542,553	527,737
Surplus for the year		23,206	14,816
<b>Total funds carried forward</b>		<u><u>565,759</u></u>	<u><u>542,553</u></u>
Summary of Movement of Funds			
Income		121,461	124,164
Expenditure		98,255	109,348
<b>Surplus/(Deficit) for the year</b>		<u><u>23,206</u></u>	<u><u>14,816</u></u>

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

# The Greek Orthodox Community of Leeds

## Notes to the Financial Statements

### For The Year Ended 31 January 2022

#### 1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

##### Accounting Convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

##### Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

##### Resources Expended

Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

2 Tangible fixed assets	Plant and Machinery £	Land and Buildings £	Total £
<b>Cost</b>			
At 1 February 2021	22,841	554,925	577,766
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 January 2022	22,841	554,925	577,766
<b>Depreciation</b>			
At 1 February 2021	12,426	-	12,426
Charge for the year	2,083	-	2,083
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 1 February 2022	14,509	-	14,509
<b>Net book value</b>			
At 31 January 2022	8,332	554,925	563,257
At 1 February 2021	10,415	554,925	565,340

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements (Continued)**  
**For The Year Ended 31 January 2022**

Land and Building are freehold

The following properties are held:-

	Year Purchased	£
Church and adjacent community hall at Harehills Avenue, Leeds	1966	7,000
	2000	81,000
Investment property at Town street, Farsley, Leeds	2006	180,000
Extension (approximate valuation cost)	1985	35,000
31 Avenue Crescent, Leeds	2016	170,427
Work on 31 Avenue Crescent, Leeds		81,498
		<b>554,925</b>

	2022	2021
	£	£
<b>3 Debtors</b>		
Other debtors	100	100
	100	100

	2022	2021
	£	£
<b>4 Creditors: amounts falling due within one year</b>		
PAYE	(498)	1,445
Accruals	1,260	1,200
RBS Loan	62,822	78,218
Other	557	557
Wages	4,056	2,805
	68,197	84,225

	Unrestricted Funds £
<b>5 Statement of Movement on Reserves</b>	
Balance brought forward	542,553
Surplus for the year	23,206
Balance carried forward	565,759

**6 Trustees and Related Parties**

No trustees received any remuneration for their services (2022: £Nil).

# The Greek Orthodox Community of Leeds

## Schedule Of Income

For The Year Ended 31 January 2022

Income Resources	2022	2021
	£	£
<i>Greek School</i>	35,528	23,695
Interest received	0	2
<b>Church</b>		
Grants	2,544	16,621
Voluntary Sources	<u>61,795</u>	<u>61,192</u>
	99,867	101,510
<b>Other incoming resources</b>		
Rent receivable	<u>21,594</u>	<u>22,654</u>
<b>Total incoming resources</b>	<u><u>121,461</u></u>	<u><u>124,164</u></u>

# The Greek Orthodox Community of Leeds

## Statement of Expenditure

For The Year Ended 31 January 2022

	2022	2021
	£	£
<b>Other Administrative Costs</b>		
Priest Wages	25,800	25,800
Other Wages	7,072	7,413
Depreciation	2,083	2,604
Greek School - Expenses	2,433	1,228
Greek School - Teachers costs	21,527	22,397
Functions/Events	3,641	4,500
Pension costs	249	510
Printing, Postage & Stationary	0	2,408
Telephone	1,786	1,729
Building Running costs	12,700	12,476
Building Repairs	4,792	18,675
Donations	5,040	0
Bank Charges and Interest	3,465	3,119
Travel Costs	2,654	961
Sundries	897	675
Greek Archdiocese	1,883	1,670
Professional fees	2,232	3,183
	<u>98,254</u>	<u>109,348</u>
<b>Total overhead expenses</b>	<u><u>98,254</u></u>	<u><u>109,348</u></u>

**TRUSTEES OF THE GREEK ORTHODOX COMMUNITY OF LEEDS**

England & Wales - Charity number 249960

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# Accounts

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**The Greek Orthodox Community of Leeds  
Trustee's Report and Financial Statements  
For The Year Ended 31 January 2021**

Charity No. 249960

# The Greek Orthodox Community of Leeds

## Legal and Administration Information

### **Chairman of Trustees**

B Paschali

### **Treasurer**

B Paschali

### **Registered Office**

57 Harehills Avenue  
Leeds  
LS8 4EU

### **Trustees**

B Paschali  
A Pavlou  
C Kyriacou  
A Christou  
C Tsakirides  
C Hadjicharitou

### **Bankers**

Cynergy Bank  
87 Chase Side  
London  
N14 5WH

### **Accountants**

Abacus Tax Advisors Ltd  
Chartered Certified Accountants  
9 Norville Terrace  
Headingley Lane  
Leeds  
LS6 1BS

**The Greek Orthodox Community of Leeds**  
**Reports and Financial Statements**  
**For The Year Ended 31 January 2021**

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# The Greek Orthodox Community of Leeds

## Trustee's Report

### For The Year Ended 31 January 2021

The trustees present their report and financial statements for the year ended 31st January 2021 under the Charities Act 2011, and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### **Organisation**

The charity is managed by an elected executive committee of 12 members (with a two year term office) and a group of six trustees who are responsible for the charity's assets. New trustees are appointed as and when required by the existing trustees and are normally appointed for life or until they resign (or when they can no longer perform their duties).

##### **Objectives and activities**

##### **Objectives**

The principal activity of the charity is to acquire places of religious worship, provide religious and cultural education, together with related social and welfare activities. It also makes donations to charitable institutions. Full details can be provided in the trust deed.

##### **Activities**

The charity aims to provide (a) a place of worship for Orthodox Christians who are predominantly members of the Greek Orthodox Archdiocese of Great Britain (b) educational opportunities for the community we serve (or Greeks and Greek Cypriots who are first, second and third generation immigrants (c) social welfare and cultural activities (d) an information centre.

##### **Financial Review**

The pandemic had a major effect on the charity's finances. Its normal income of donations from church goers and fund raising events was disrupted, however, members rallied around and supported the charity as best they could. School income dropped as some members removed their children from physically attending the school and did not take up the alternative online lessons offered. The church, hall and school buildings were under lockdown and could not be used for a good proportion of the financial year. Alternative means of income generation was established such as online donations through social media channels. Teaching and other school activities were replaced with online versions where possible. Taking all the above into account, charity still ended the financial year with a small surplus.

The work of the officers and trustees has remained voluntary with no reimbursement, The Charity's employee status has not changed during the financial year. The charity has continued all contracts providing insurance to trustees and employees as well as to all incoming members.

Gipton Avenue is rented out as an additional investment property.

##### **Statement of Trustees' Responsibilities**

The trustees 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 Greek Orthodox Community of Leeds**  
**Trustee's Report Continued**  
**For The Year Ended 31 January 2021**

The law applicable to charities in England and Wales requires 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 of the charity for that period. 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, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any departures which are explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper 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 (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was considered and approved by the Trustees on 16 December 2021 and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Independent Examiner's Report**  
**For The Year Ended 31 January 2021**

I report on the accounts which are set out on the pages 7 to 12

**Respective responsibilities of the Trustees and Examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year

**It is my responsibility to :-**

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiners 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 such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is therefore limited.

.....  
For and on behalf of  
Abacus Tax Advisors Ltd  
Chartered Certified Accountants  
9 Norville Terrace  
Headingley Lane  
Leeds  
LS6 1BS

17 December 2021

# The Greek Orthodox Community of Leeds

## Balance Sheet as at 31 January 2021

	Note	£	2021 £	£	2020 £
<b>Fixed Assets</b>					
Tangible Assets	2		565,340		567,944
<b>Current Assets</b>					
Debtors	3	100		100	
Bank and Cash		61,327		46,068	
		<u>61,427</u>		<u>46,168</u>	
<b>Creditors</b>					
Amounts due within one year	4	(84,224)		(86,385)	
		<u>(84,224)</u>		<u>(86,385)</u>	
<b>Net Current Assets</b>			(22,797)		(40,217)
<b>Total assets less current liabilities</b>			<u>542,543</u>		<u>527,727</u>
<b>Net Assets</b>			<u>542,543</u>		<u>527,727</u>
<b>Capital and reserves</b>					
Profit and loss account	5		542,543		527,727
			<u>542,543</u>		<u>527,727</u>

Approved by the Board, and authorised for issue, on 3 December 2021  
and signed on their behalf by:

.....  
**Barry Paschali**  
Trustee

**The Greek Orthodox Community of Leeds**  
**Statement of Financial Activities**  
**For The Year Ended 31 January 2021**

	<b>Page</b>	<b>2021</b>	<b>2020</b>
General Fund		<b>£</b>	<b>£</b>
Total funds brought forward		527,727	499,777
Surplus for the year		14,816	27,950
<b>Total funds carried forward</b>		<u><u>542,543</u></u>	<u><u>527,727</u></u>
Summary of Movement of Funds			
Income		124,164	141,837
Expenditure		109,348	113,887
<b>Surplus/(Deficit) for the year</b>		<u><u>14,816</u></u>	<u><u>27,950</u></u>

All gains and losses arising in the year have been included in the Statement of Financial Activities and arise from continuing operations.

# The Greek Orthodox Community of Leeds

## Notes to the Financial Statements

### For The Year Ended 31 January 2021

#### 1 Accounting Policies

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

##### Accounting Convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance to Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a public benefit entity for the purposes of FRS 102 and has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

##### Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

##### Resources Expended

Expenditure is included in the Statement of Financial Activities on a accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

#### 2 Tangible fixed assets

	Plant and Machinery £	Land and Buildings £	Total £
<b>Cost</b>			
At 1 February 2020	22,841	554,925	577,766
Additions	-	-	-
Surplus on revaluation	-	-	-
Disposals	-	-	-
At 31 January 2021	<u>22,841</u>	<u>554,925</u>	<u>577,766</u>
<b>Depreciation</b>			
At 1 February 2020	9,822	-	9,822
Charge for the year	2,604	-	2,604
Surplus on revaluation	-	-	-
On disposals	-	-	-
At 1 February 2021	<u>12,426</u>	<u>-</u>	<u>12,426</u>
<b>Net book value</b>			
At 31 January 2021	<u>10,415</u>	<u>554,925</u>	<u>565,340</u>
At 1 February 2020	<u>13,019</u>	<u>554,925</u>	<u>567,944</u>

**The Greek Orthodox Community of Leeds**  
**Notes to the Financial Statements (Continued)**  
**For The Year Ended 31 January 2021**

Land and Building are freehold

The following properties are held:-

	Year Purchased	£
Church and adjacent community hall at Harehills Avenue, Leeds	1966	7,000
	2000	81,000
Investment property at Town street, Farsley, Leeds	2006	180,000
Extension (approximate valuation cost)	1985	35,000
31 Avenue Crescent, Leeds	2016	170,427
Work on 31 Avenue Crescent, Leeds		81,498
		<b>554,925</b>

	2021 £	2020 £
<b>3 Debtors</b>		
Other debtors	100	100
	100	100

	2021 £	2020 £
<b>4 Creditors: amounts falling due within one year</b>		
PAYE	1,445	241
Accruals	1,200	1,200
RBS Loan	78,218	82,125
Other	557	557
Wages	2,805	2,262
	84,225	86,385

	Unrestricted Funds £
<b>5 Statement of Movement on Reserves</b>	
Balance brought forward	527,727
Surplus for the year	14,816
Balance carried forward	542,543

**6 Trustees and Related Parties**

No trustees received any remuneration for their services and no expenses were reimbursed (2021: £Nil).

# The Greek Orthodox Community of Leeds

## Schedule Of Income

For The Year Ended 31 January 2021

Income Resources	2021 £	2020 £
<i>Greek School</i>	23,695	29,159
Interest received	2	100
<b>Church</b>		
Grants	16,621	0
Voluntary Sources	<u>61,192</u>	<u>90,682</u>
	101,510	119,941
<b>Other incoming resources</b>		
Rent receivable	<u>22,654</u>	<u>21,896</u>
<b>Total incoming resources</b>	<u><u>124,164</u></u>	<u><u>141,837</u></u>

# The Greek Orthodox Community of Leeds

## Statement of Expenditure

For The Year Ended 31 January 2021

	2021	2020
	£	£
<b>Other Administrative Costs</b>		
Priest Wages	25,800	25,800
Other Wages	7,413	3,650
Depreciation	2,604	3,255
Greek School - Expenses	1,228	2,181
Greek School - Teachers costs	22,397	29,746
Functions/Events	4,500	13,381
Pension costs	510	0
Printing, Postage & Stationary	2,408	1,558
Telephone	1,729	1,753
Building Running costs	12,476	17,540
Building Repairs	18,675	6,638
Greek Archdiocese	1,670	599
Training	0	1,130
Bank Charges and Interest	3,119	3,797
Travel Costs	961	520
Sundries	675	27
Professional fees	3,183	2,312
	<u>109,348</u>	<u>113,887</u>
<b>Total overhead expenses</b>	<b><u><u>109,348</u></u></b>	<b><u><u>113,887</u></u></b>