

**Greek Orthodox Community of
St George the Martyr**

**Trustee's Report and Accounts for the year ended
31st December 2025**

Charity Registration Number: 272135

**Greek Orthodox Community of
St George the Martyr**

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**Greek Orthodox Community of
St George the Martyr**

**Trustees' Annual Report
for the year ended 31st December 2025**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31st December 2025

Reference and Administrative Details

The charity is registered with the Charity Commission and its registration number is 272135. The charity is not an incorporated body.

Principal address: Borough Road, Kingston upon Thames, KT2 6BD

Chairman: H.E Archbishop Nikitas of Thyateira & Great Britain

Secretary: Sophia Marcou

Treasurer: Demetrios Marcou

Members: Charles Kounoupas
Petros Stavrinides
Vasilios Papalois
Andreas Alexiou
Socratis Papacosta
Theotokis Hajipavlou
Charalambos Charalambides
Leonardos Andrelos
Lazaros Tsatalmpasidis
Antonios Polykarpou

The charity's professional advisors are:

Delta Accountants
27 Old Gloucester Street
London
WC1N 3AX

Bankers
Metro Bank PLC
One Southampton Row
London WC1B 5HA

Charity Objectives

By such means as are charitable to promote the Greek Orthodox faith and liturgical life of Orthodox people and Greek Orthodox charitable institutions in the Royal Borough of Kingston upon Thames.

Activities and Review

The objectives of the charity to provide a place of worship and facilities for the education and religious knowledge for Christian Orthodox have been achieved. The Trust provided Saturday and Sunday schools for the community and particularly for the younger members, many cultural and social events have taken place throughout the period. There is also a Food Bank to support families in need.

**Greek Orthodox Community of
St George the Martyr**

**Trustees' Annual Report – Cont.
for the year ended 31st December 2025**

Future Developments

The Trustees intend to expand and improve the quality of care, education and cultural awareness for the community.

Financial Review

The Financial statements show net incoming resources for the year amounting to £50,141 (2024 - £46,953)

Trustees' Responsibilities

The charity's trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the charity trustees to prepare financial statements 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:

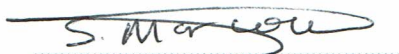
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practise have been followed, subject to any material departures disclosed and explained in the statement of accounts; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity at the time and to enable the trustees to ensure that the statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

Statement of disclosure of information to Independent Examiners

So far as the trustees are aware, there is no relevant information of which the Charity's Independent Examiners are unaware and each trustee has taken all the steps that he or she ought to have as a trustee in order to make himself or herself aware of any relevant information and to establish that the Charity's Independent Examiners are aware of that information.

Signed on behalf of the Trustees:



Sophia Marcou
Honorary Secretary

February 2026

**Greek Orthodox Community of
St George the Martyr**

**Independent Examiners Report
for the year ended 31st December 2025**

We have examined the financial statements of pages 8 to 10, which have been prepared under the accounting policies set out in pages 8 and 9.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7)(b) of the Act, whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with Section 41 of the Act; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

KKP & Co

KKP & Co Limited
Association of International Accountants

46 Syon Lane
Isleworth
Middlesex TW7 5NQ

17th April 2026



AIA
THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS

**Greek Orthodox Community of
St George the Martyr**

**Consolidated Statement of Financial Activities – Small
for the year ended 31st December 2025**

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Incoming resources			
Donations		129,605	122,300
School Fees & Adult Classes		93,343	85,416
Fundraising Events		15,354	17,266
Religious Functions		7,168	6,385
Tray Collection/Candles		20,610	23,990
Interest Received		325	2,180
Sale of School Calendars		511	310
Grants		1,275	2,253
Sundry Income		608	575
School Tuck Shop		1,339	1,965
Rent Received		22,070	11,107
Total Incoming Resources		292,208	273,747
Resources expended			
Wages NIC and Pensions	2	104,590	93,619
Utilities		13,794	8,149
Repairs & Renewals		31,513	19,601
Telephone, Postage, Printing & Stationary		2,132	2,321
Events		6,499	
Insurance		7,543	7,060
Motor/Travel Expenses		3,612	6,040
Accountancy Fees		500	2,000
Depreciation		6,422	7,236
Professional Fees		0	4,215
Interest Paid		9,161	6,674
Cleaning		5,601	5,996
Charitable Donations		30,120	32,292
Visiting Clergy		4,450	4,690
Purchases		7,610	15,577
Flowers		1,308	1,399
Sundry Expenses		2,976	6,482
Zoom/Google		602	533
Archdiocese		0	1,260
Service Charge & Ground Rent		1,380	502
Property Management		2,254	901
Council Tax		0	247
Total Resources Expended		242,067	226,794
Net Movement on Funds		+50,141	+46,953
Funds at 1 st January 2025		1,723,051	
Funds 31 st December 2025		1,773,192	

- There were no restricted funds during the year
- The notes on pages 8 to 10 form part of these financial statements


**Greek Orthodox Community of
St George the Martyr**

Consolidated Balance Sheet as at 31st December 2025

	Notes	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Fixed Assets			
Tangible Assets	4	1,740,542	1,738,294
Current Assets			
Stocks	5	610	10,960
Debtors & Prepayments	6	6,881	5,576
Cash at the Bank and in Hand		116,485	100,825
	
		123,976	117,361
Creditors: Amounts falling due	7		
within one year		3,464	3,419
Accruals		360	0
	
		3,824	3,419
Total Assets Less Current Liabilities		<u>1,860,694</u>	<u>1,852,236</u>
Bank Loan		87,502	129,185
		<u>1,773,192</u>	<u>1,723,051</u>
Funds			
Reserves		1,773,192	1,723,051
Total Reserves		1,773,192	1,723,051

Signed on behalf of the managing committee

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February 2026

- The notes on pages 8 to 10 form part of these financial statements

**Greek Orthodox Community of
St George the Martyr**

**Notes to the Accounts
for the year ended 31st December 2025**

1. Accounting Policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - Charities SORP (FRS 102) (effective 1 January 2015) – the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts from previous years.

Fixed Assets

Fixed assets are recorded at cost or, in cases where fixed assets have been donated to Greek Orthodox Community of St George the Martyr, at valuation at the time of acquisition.

Depreciation

Depreciation has been provided at the following rates in order to write down the cost or valuation, less estimated residual value, of all tangible fixed assets, with the exception of freehold land, by equal annual instalments on a reducing balance method over their estimated useful lives.

Freehold Properties	Nil
Fixtures and Fittings	15% per annum
Icons	Nil

Voluntary income and fundraising expenditure

Voluntary income represents amounts received and recorded at offices and projects during the year. Except in the case of charity shops and fundraising events such as fetes and galas, no costs of fundraising have been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising.

Contributions

These comprise of amounts receivable during the year.

Investment income

Investment income is recognised in the accounts when it is received.

Value Added Tax

As the majority of the Greek Orthodox Community of St George the Martyr's activities are classified as exempt or non-business activities for the purposes of Value Added Tax, Greek Orthodox Community of St George the Martyr is unable to reclaim all the Value Added Tax, which is suffered on its purchases. Expenditure in these financial statements is therefore shown to be inclusive of Value Added Tax.

**Greek Orthodox Community of
St George the Martyr**

**Notes to the Accounts – Cont.
for the year ended 31st December 2025**

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

No provision has been made for corporation tax or deferred tax as the charitable company is a registered charity and is therefore exempt.

2. Trustee director and employees

	2025	2024
	£	£
Staff costs, including priest's remuneration were as follows:		
Priests Remuneration	32,283	32,884
Teaching Staff	67,932	56,450
Others – Cleaner	4,375	4,285
	<u>104,590</u>	<u>93,619</u>

3. Taxation

All of the charity's income is applied for charitable purposes and therefore the charity is exempt from corporation tax.

4. Tangible Fixed Assets

	Freehold Land and Buildings £	Auxiliary Building £	Fixtures and Fittings £	Motor Car £	Icons £	Total £
Cost at 01/01/25	1,645,159	0	264,809	9,225	38,000	1,957,193
Additions	0	8,670	0	0	0	8,670
	<u>1,645,159</u>	<u>8670</u>	<u>264,809</u>	<u>9,225</u>	<u>38,000</u>	<u>1,965,863</u>
Depreciation B/F	0	0	215,578	3,321	0	218899
Charge for the Year	0	0	5,241	1,181	0	6422
	<u>0</u>	<u>0</u>	<u>220,819</u>	<u>4,502</u>	<u>0</u>	<u>225,321</u>
Net Book Value 31/12/25	<u>1,645,159</u>	<u>8,670</u>	<u>43,990</u>	<u>4,723</u>	<u>38,000</u>	<u>1,740,542</u>
Net Book Value 31/12/24	1,645,159	0	49,231	5,904	38,000	1,738,294

**Greek Orthodox Community of
St George the Martyr**

**Notes to the Accounts – Cont.
for the year ended 31st December 2025**

5. Stocks

	2025	2024
	£	£
Candles, Calendars etc.	610	2,260
Food Bank	0	8,702

	610	10,962

6. Debtors

	2025	2024
	£	£
Insurance Prepayment	5,906	5,576
Sundry	975	0

	6,881	5,576

7. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other Creditors	3,464	3,419
Accruals	360	0

	3,824	3,419