

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales · Charity number 506188

Details

Status Registered

Legal form Other

Registered 1977-04-05

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

Contact

Address C/O MARNEROS MARCUS & CO
Hagley Court
First Floor
40 Vicarage Road
Edgbaston
BIRMINGH

Phone 01216223633

Email accounts@marnerosmarcus.co.uk

Activities

Objects: TO PROMOTE THE GREEK ORTHODOX FAITH AND LITURGICAL LIFE OF ORTHODOX PEOPLE AND GREEK ORTHODOX CHARITABLE INSTITUTIONS IN THE CITY OF BIRMINGHAM AND ENVIRONS.

Activities: The Charitable Trust is constituted by Trust Deed and its objects are to provide Services to the Greek Community, including religious, educational and welfare assistance all of which are available and offered to all denominations and faiths

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CITY OF BIRMINGHAM AND ENVIRONS
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£215,677	£211,180	-	-
2023-12-31	£130,823	£115,694	-	-
2022-12-31	£130,824	£115,695	-	-
2021-12-31	£137,797	£125,845	-	-
2020-12-31	£124,551	£142,682	-	-

Trustees

Name	Role	Appointed
Anthony Papachristoforou		2020-11-01
Archbishop Nikitas Lioulias		2019-10-03
CHRISTOPHER PHILIPPIDIS		
Chris CHRISTOFOROU		
Christos Gavriel		2020-11-01
Costas Christoforou		2020-11-01
George Georgiou		2020-11-01
Marios Christodoulou		2020-11-01
PANAYIOTIS HADJIMARCOU		

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales - Charity number 506188

Accounts

Charity Registration Number : 506188

ST ANDREWS GREEK ORTHODOX CHURCH

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024

ST ANDREWS GREEK ORTHODOX CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees

Georgios Georgiou
Christos Gavriel
Marios Christodoulou
Costas Christoforou
Antony Papachristoforou
Archbishop Nikitas Lioulis
Phivos Papachristoforou
Panayiotis Hadjimarcou

Charity Number
Registered Office

Chris Christoforou
506188
Marneros Marcus & Co Ltd
Hagley Court
Birmingham, West Midlands
B15 3EZ

Independent Examiner

Marneros Marcus & Co
40 Vicarage Road
Edgbaston
Birmingham, West Midlands
B15 3EZ

ST ANDREWS GREEK ORTHODOX CHURCH

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Statement of Financial Activities

Balance Sheet

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ST ANDREWS GREEK ORTHODOX CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024 .

Trustees

Appointment of trustees is governed by the Trust Deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of existing trustees.

Investment Powers

The trust deed authorises the trustees to make and hold investments using the general funds of the charity.

Structure, Governance And Management

Governing document The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Reference And Administrative Details

Registered Charity number is 506188.

Principal address

C/o Marneros Marcus & Co First Floor Hagley Court 40 Vicarage Road Birmingham West Midlands B15 3EZ

Trustees

TA of Thyateira

Independent Examiner

Marneros Marcus & Co Ltd Hagley Court 40 Vicarage Road Edgbaston Birmingham West Midlands B15 3EZ

Activities

The Charitable Trust is constituted by Trust Deed and its objectives are to provide services to the Greek community.

This report was approved by the trustees and signed on its behalf by:



C. GAVRIEL

Trustee

Date : 22 October 2025

ST ANDREWS GREEK ORTHODOX CHURCH

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of St Andrews Greek Orthodox Church

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
- I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marneros Marcus

Name: Marneros Marcus & Co

Date: 22 October 2025

ST ANDREWS GREEK ORTHODOX CHURCH**STATEMENT OF FINANCIAL ACTIVITIES**

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	140,262.17	140,262.17	101,886.13
Other trading activities	3	(11,305.34)	(11,305.34)	-
Investments	4	72,238.92	72,238.92	95,807.89
Total		201,195.75	201,195.75	197,694.02
Expenditure on:				
Raising funds	5	40,179.18	40,179.18	21,142.78
Charitable activities	6	136,536.80	136,536.80	132,706.26
Other	8	19,982.94	19,982.94	14,182.82
Total		196,698.91	196,698.91	168,031.87
Net income		4,496.84	4,496.84	29,662.15
Net movement in funds		4,496.84	4,496.84	29,662.15
Reconciliation of funds:				
Total funds brought forward		3,582,722.25	3,582,722.25	3,553,060.10
Total funds carried forward		3,587,219.09	3,587,219.09	3,582,722.25

ST ANDREWS GREEK ORTHODOX CHURCH

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

Recommended categories by activity	Notes	Total Funds 2024 £	Total Funds 2023 £
Fixed assets			
Tangible assets	9	3,028,048.31	2,655,748.00
Total fixed assets		3,028,048.31	2,655,748.00
Current assets			
Debtors	10	5,109.66	4,767.00
Cash at bank and in hand	11	556,232.23	924,892.77
Total current assets		561,341.89	929,659.77
Creditors: amounts falling due within one year	12	2,171.11	2,685.52
Net current assets/(liabilities)		559,170.78	926,974.25
Total net assets		3,587,219.09	3,582,722.25
Funds of the Charity			
Unrestricted funds	13	3,587,219.09	3,582,722.25
Restricted income funds	13	-	-
Endowment funds	13	-	-
Total funds		3,587,219.09	3,582,722.25

The financial statements were approved by the trustees on 22 October 2025 and signed on its behalf by:

Georgios Georgiou

Trustee

Date : 22 October 2025

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: 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 (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donation and gifts	127,378.28	127,378.28	89,196.29
Gift Aid	12,883.89	12,883.89	12,689.84
Total	140,262.17	140,262.17	101,886.13

3. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2024
	£	£
Events	(11,305.34)	(11,305.34)
Total	(11,305.34)	(11,305.34)

4. Income from Investments

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Interest income	2,419.84	2,419.84	1,861.58
Other	4,628.49	4,628.49	4,090.00
Rental and leasing income	65,190.59	65,190.59	89,856.31
Total	72,238.92	72,238.92	95,807.89

5. Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
Advertising, marketing, direct mail and publicity	120.00	-
Rent collection, property repairs and maintenance charges	-	500.00
Gift aid	3,000.00	-
Total	3,120.00	500.00
Support Costs	37,059.18	20,642.78
	40,179.18	21,142.78

6. Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Courses	-	2,191.10
Light and Heat	7,845.09	10,026.46
Repairs and Maintenance	10,047.89	18,881.19
Candles	5,463.27	4,933.06
Donations & Other Expenses	943.98	44,070.45
Telephone & Internet	21,298.26	933.01
Sundry	-	5,830.92
Bank charges	651.19	409.78
Legal/professional fees	41,515.12	18,592.47
Staff costs	1,699.00	-
Charity running cost	1,156.34	-
Printing and stationery	3,938.87	5,295.04
Certificates	863.38	-
Postage	655.63	-
Total	96,078.02	111,163.48
Support Costs	40,458.78	21,542.78
	136,536.80	132,706.26

7. Support Costs

Analysis	Total funds 2024	Total funds 2023
	£	£
Support Costs		
Cleaning	1,729.44	747.37
Travel & Subsistence	5,286.59	42.50
Wages and salaries	61,477.68	40,495.70
Equipment expensed	4,524.64	-
Pension	100.00	-
Secutrity	1,000.00	-
Governance Costs		
Independent examiners fees	900.00	900.00
Software	2,499.60	-
	77,517.95	42,185.57

8. Other Expenditure

Analysis	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Subscriptions	-	-	310.26
Office Rates & Insurance	7,101.15	7,101.15	9,480.56
Depreciation Charge for the Year - Fixtures & Fittings	3,952.00	3,952.00	4,392.00
Other Expenditure	8,929.79	8,929.79	-
Total	19,982.94	19,982.94	14,182.82

9. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Fittings £
9.1 Cost or valuation		
At 01 January 2024	2,611,000.00	202,560.30
Additions	365,259.47	10,992.54
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	2,976,259.47	213,552.84
9.2 Depreciation and impairments		
At 01 January 2024	-	157,812.00
Charge for the year	-	3,952.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2024	-	161,764.00
9.3 Net book value		
At 01 January 2024	2,611,000.00	44,748.30
At 31 December 2024	2,976,259.47	51,788.84

10. Debtors: Amounts falling due within one year

	Total funds 2024 £	Total funds 2023 £
Prepayments & accrued income	4,767.00	4,767.00
Other debtors	342.66	-
Total	5,109.66	4,767.00

11. Cash at bank and in hand

	Total funds 2024 £	Total funds 2023 £
Cash at bank and in hand	529,481.02	574,380.77
Other	26,751.21	350,512.00
Total	556,232.23	924,892.77

12. Creditors: Amounts falling due within one year

	Total funds 2024	Total funds 2023
	£	£
Trade creditors	1,800.00	1,090.20
Accruals and deferred income	900.00	900.00
Taxation and social security	(528.89)	695.32
Total	2,171.11	2,685.52

13. Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	3,582,722.25	201,195.75	196,698.91	-	-	3,587,219.09
Unrestricted General Funds	3,582,722.25	-	-	-	-	3,582,722.25
Total	7,165,444.50	201,195.75	196,698.91	-	-	7,169,941.34

13.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	3,553,060.10	197,694.02	168,031.87	-	-	3,582,722.25
Total	3,553,060.10	197,694.02	168,031.87	-	-	3,582,722.25

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales - Charity number 506188

Accounts

Registered Charity Number :- 506188

ST ANDREWS GREEK ORTHODOX CHURCH

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR END
31 DECEMBER 2023

St Andrews Greek Orthodox Church
Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road, Edgbaston
Birmingham, West Midlands

ST ANDREWS GREEK ORTHODOX CHURCH

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ST ANDREWS GREEK ORTHODOX CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 December 2023

Trustees

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of existing trustees.

Investment Powers

The trust deed authorises the trustees to make and hold investments using the general funds of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

c/o Marneros Marcus & Co
First Floor Hagley Court
40 Vicarage Road
Birmingham
West Midlands B15 3EZ

Trustees

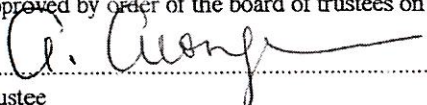
T A of Thyateira

Independent Examiner

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands B15 3EZ

ACTIVITIES

The Charitable Trust is constituted by Trust Deed and its objectives are to provide services to the Greek community.
Approved by order of the board of trustees on 10/12/2024 and signed on its behalf by:


.....
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 December 2023

Independent examiner's report to the trustees of St Andrews Greek Orthodox Church

I report to the charity trustees on my examination of the accounts of St Andrews Greek Orthodox Church (the Trust) for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act;
2. or the accounts do not accord with those records;
3. or the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marneros Marcus

Marneros Marcus & Co Ltd

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

Date:10/12/2024.....

ST ANDREWS GREEK ORTHODOX CHURCH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 December 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	2	105,976.13	105,976.13	65,076.00
Investments	3	91,717.89	91,717.89	65,747.00
Total		197,694.02	197,694.02	130,823.00
Expenditure on:				
Raising funds	4	23,790.30	23,790.30	28,687.00
Charitable activities	5	130,058.74	130,058.74	65,745.90
Other	7	14,182.82	14,182.82	21,261.00
Total		168,031.87	168,031.87	115,693.90
Net income/(expenditure)		29,662.15	29,662.15	15,129.10
Net movement in funds		29,662.15	29,662.15	15,129.10
Reconciliation of funds:				
Total funds brought forward		3,553,060.10	3,553,060.10	3,537,931.00
Total funds carried forward		3,582,722.25	3,582,722.25	3,553,060.10

ST ANDREWS GREEK ORTHODOX CHURCH

BALANCE SHEET

FOR THE YEAR ENDED 31 December 2023

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	8	2,655,748.00	2,655,748.00	2,654,915.00
Total fixed assets		2,655,748.00	2,655,748.00	2,654,915.00
Current assets				
Debtors	9	4,767.00	4,767.00	4,767.00
Cash at bank and in hand	10	924,892.77	924,892.77	894,278.10
Total current assets		929,659.77	929,659.77	899,045.10
Creditors: amounts falling due within one year	11	2,685.52	2,685.52	900.00
Net current assets/(liabilities)		926,974.25	926,974.25	898,145.10
Total net assets or liabilities		3,582,722.25	3,582,722.25	3,553,060.10
Funds of the Charity				
Unrestricted funds	12	3,582,722.25	3,582,722.25	3,553,060.10
Restricted income funds	12	-	-	-
Endowment funds	12	-	-	-
Total funds		3,582,722.25	3,582,722.25	3,553,060.10

The financial statements were approved by the Board on 10/12/2024 and signed on its behalf by:



 Trustee

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: 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 (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Donation and gifts	89,196.29	89,196.29	65,076.00
Gift Aid	12,689.84	12,689.84	-
Other	4,090.00	4,090.00	-
	<u>105,976.13</u>	<u>105,976.13</u>	<u>65,076.00</u>

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

3 Income from Investments

Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£
Interest income	1,861.58	1,861.58	2,377.00
Rental and leasing income	89,856.31	89,856.31	63,370.00
	<u>91,717.89</u>	<u>91,717.89</u>	<u>65,747.00</u>

4 Expenditure on Raising Funds

Analysis	Total funds 2023	Total funds 2022
	£	£
Rent collection, property repairs and maintenance charges	500.00	-
Support Costs	23,290.30	28,687.00
	<u>23,790.30</u>	<u>28,687.00</u>

5 Expenditure on Charitable Activities

Analysis	Total funds 2023	Total funds 2022
	£	£
Courses	2,191.10	-
Light and Heat	10,026.46	5,767.00
Repairs and Maintenance	18,881.19	8,073.00
Candles	4,933.06	3,551.00
Donations & Other Expenses	44,070.45	27,096.90
Telephone & Internet	933.01	247.00
Sundry	5,830.92	6,815.00
Bank charges	409.78	383.00
Legal/professional fees	18,592.47	13,813.00
Support Costs	24,190.30	-
	<u>130,058.74</u>	<u>65,745.90</u>

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

6 Support Costs

	Analysis	Total funds 2023	Total funds 2022
		£	£
Cleaning		747.37	-
Travel & Subsistence		42.50	1,379.00
Wages and salaries		40,495.70	21,669.00
Printing and stationery		5,295.04	4,739.00
Governance Costs			
Independent examiners fees		900.00	900.00
		<u>47,480.61</u>	<u>28,687.00</u>

7 Other Expenditure

	Analysis	Unrestricted funds	Total funds 2023	Total funds 2022
		£	£	£
Subscriptions		310.26	310.26	-
Office Rates & Insurance		9,480.56	9,480.56	16,382.00
Depreciation Charge for the Year - Fixtures & Fittings		4,392.00	4,392.00	4,879.00
		<u>14,182.82</u>	<u>14,182.82</u>	<u>21,261.00</u>

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

8 Tangible Fixed Assets

8.1 Cost or valuation

	Other Land & Buildings	Fixtures & Fittings
	£	£
At 01 January 2023	2,611,000.00	197,335.00
Additions	-	5,225.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2023	2,611,000.00	202,560.00

8.2 Amortisation and impairments

	Other Land & Buildings	Fixtures & Fittings
	£	£
At 01 January 2023	-	153,420.00
Additions	-	4,392.00
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 December 2023	-	157,812.00

8.3 Net book value

	Other Land & Buildings	Fixtures & Fittings
	£	£
At 01 January 2023	2,611,000.00	43,915.00
At 31 December 2023	2,611,000.00	44,748.00

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

9 Debtors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Prepayments & accrued income	4,767.00	4,767.00
	<u>4,767.00</u>	<u>4,767.00</u>

10 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	574,380.77	543,766.10
Other	350,512.00	350,512.00
	<u>924,892.77</u>	<u>894,278.10</u>

11 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Trade creditors	1,090.20	-
Accruals and deferred income	900.00	900.00
Taxation and social security	695.32	-
	<u>2,685.52</u>	<u>900.00</u>

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

12 Charity funds

12.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	3,537,931.00	197,694.02	(168,031.87)	-	-	3,567,593.15
General Fund	15,129.10	-	-	-	-	15,129.10
Total	3,553,060.10	197,694.02	(168,031.87)	-	-	3,582,722.25

12.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	-	130,823.00	(115,693.90)	-	-	15,129.10
Unrestricted General Funds	3,537,931.00	-	-	-	-	3,537,931.00
Total	3,537,931.00	130,823.00	(115,693.90)	-	-	3,553,060.10

ST ANDREWS GREEK ORTHODOX CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 December 2023

12.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales - Charity number 506188

Accounts

REGISTERED CHARITY NUMBER:

506188

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2022
for
St Andrews Greek Orthodox Church**

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Report of the Trustees
for the Year Ended 31 December 2022

Trustees

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of existing trustees.

Investment Powers

The trust deed authorises the trustees to make and hold investments using the general funds of the charity,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

c/o Marneros Marcus & Co
First Floor Hagley Court
40 Vicarage Road
Birmingham
West Midlands
B15 3EZ

Trustees

T A of Thyateira

Independent Examiner

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

ACTIVITIES

The Charitable Trust is constituted by Trust Deed and its objectives are to provide services to the Greek community.

Approved by order of the board of trustees on 9th April 2023 and signed on its behalf by:


.....
Trustee



Independent Examiner's Report to the Trustees of
St Andrews Greek Orthodox Church

Independent examiner's report to the trustees of St Andrews Greek Orthodox Church

I report to the charity trustees on my examination of the accounts of St Andrews Greek Orthodox Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marneros Marcus

Marneros Marcus & Co Ltd
Chartered Certified Accountants
Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

Date: *09/04/2023*.....

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		130,824	138,225
Other income		-	(428)
Total		<u>130,824</u>	<u>137,797</u>
EXPENDITURE ON			
Raising funds		70,915	67,890
Charitable activities			
Church Activities		44,780	57,955
Total		<u>115,695</u>	<u>125,845</u>
NET INCOME		15,129	11,952
RECONCILIATION OF FUNDS			
Total funds brought forward		3,537,931	3,525,979
TOTAL FUNDS CARRIED FORWARD		<u><u>3,553,060</u></u>	<u><u>3,537,931</u></u>

The notes form part of these financial statements

Balance Sheet
31 December 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	5	2,654,915	2,651,594
CURRENT ASSETS			
Debtors	6	4,767	-
Cash at bank		894,278	887,237
		<u>899,045</u>	<u>887,237</u>
CREDITORS			
Amounts falling due within one year	7	(900)	(900)
NET CURRENT ASSETS		<u>898,145</u>	<u>886,337</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,553,060</u>	<u>3,537,931</u>
NET ASSETS		<u>3,553,060</u>	<u>3,537,931</u>
FUNDS	8		
Unrestricted funds		3,553,060	3,537,931
TOTAL FUNDS		<u>3,553,060</u>	<u>3,537,931</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9th April 2023 and were signed on its behalf by:


Trustee



Notes to the Financial Statements
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	138,225
Other income	(428)
Total	<u>137,797</u>
EXPENDITURE ON	
Raising funds	67,890
Charitable activities	
Church Activities	57,955
Total	<u>125,845</u>
NET INCOME	11,952
RECONCILIATION OF FUNDS	
Total funds brought forward	3,525,979
TOTAL FUNDS CARRIED FORWARD	<u><u>3,537,931</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	2,611,000	189,135	2,800,135
Additions	-	8,200	8,200
At 31 December 2022	<u>2,611,000</u>	<u>197,335</u>	<u>2,808,335</u>
DEPRECIATION			
At 1 January 2022	-	148,541	148,541
Charge for year	-	4,879	4,879
At 31 December 2022	<u>-</u>	<u>153,420</u>	<u>153,420</u>
NET BOOK VALUE			
At 31 December 2022	<u>2,611,000</u>	<u>43,915</u>	<u>2,654,915</u>
At 31 December 2021	<u>2,611,000</u>	<u>40,594</u>	<u>2,651,594</u>

The trustees are of the opinion that the market value of the church's freehold property is higher than the cost shown but no independent professional valuation was obtained.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments -General Insurance	<u>4,767</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>900</u>	<u>900</u>

8. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	3,537,931	15,129	3,553,060
TOTAL FUNDS	<u>3,537,931</u>	<u>15,129</u>	<u>3,553,060</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	130,824	(115,695)	15,129
TOTAL FUNDS	<u>130,824</u>	<u>(115,695)</u>	<u>15,129</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	3,525,979	11,952	3,537,931
TOTAL FUNDS	<u>3,525,979</u>	<u>11,952</u>	<u>3,537,931</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,797	(125,845)	11,952
TOTAL FUNDS	<u>137,797</u>	<u>(125,845)</u>	<u>11,952</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	3,525,979	27,081	3,553,060
TOTAL FUNDS	<u>3,525,979</u>	<u>27,081</u>	<u>3,553,060</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	268,621	(241,540)	27,081
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>268,621</u>	<u>(241,540)</u>	<u>27,081</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bank Interest	2,378	2,215
Donations & Fund Raising	65,076	48,500
Property Income	63,370	84,019
Job Retention Grants	-	3,491
	<u>130,824</u>	<u>138,225</u>
Other income		
School & Ladies Committee	-	(428)
	<u>130,824</u>	<u>137,797</u>
Total incoming resources		
	130,824	137,797
EXPENDITURE		
Raising donations and legacies		
Office Rates & Insurance	16,382	34,332
Light and heat	5,767	5,988
	<u>22,149</u>	<u>40,320</u>
Other trading activities		
Donation & other expenses(S/A)	27,097	27,570
Charitable activities		
Telephone	246	198
Support costs		
Management		
Wages	21,669	17,016
Repairs & Maintenance	8,073	16,849
Travelling	1,379	6,642
Postage and stationery	4,739	1,525
	<u>35,860</u>	<u>42,032</u>
Finance		
Bank charges	383	60
Other		
Legal Fees	13,814	-
Candles	3,552	1,760
Sundries	6,815	8,495
	<u>24,181</u>	<u>10,255</u>

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	2022 £	2021 £
Other		
Other 2		
Depreciation of tangible fixed assets	4,879	4,510
Governance costs		
Independent Examiners Fees	900	900
Total resources expended	<u>115,695</u>	<u>125,845</u>
Net income	<u><u>15,129</u></u>	<u><u>11,952</u></u>

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales - Charity number 506188

Accounts

REGISTERED CHARITY NUMBER:

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st December 2021
for
St Andrews Greek Orthodox Church**

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

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for the Year Ended 31st December 2021**

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Report of the Trustees
for the Year Ended 31st December 2021

Trustees

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of existing trustees.

Investment Powers

The trust deed authorises the trustees to make and hold investments using the general funds of the charity,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

Principal address

c/o Marneros Marcus & Co
First Floor Hagley Court
40 Vicarage Road
Birmingham
West Midlands
B15 3EZ

Trustees

T A of Thyateira

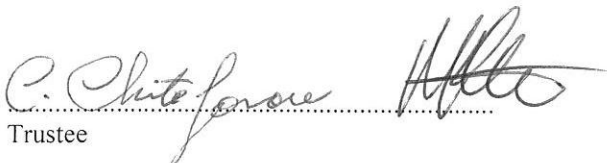
Independent Examiner

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

ACTIVITIES

The Charitable Trust is constituted by Trust Deed and its objectives are to provide services to the Greek community.

Approved by order of the board of trustees on15.9.2022..... and signed on its behalf by:


Trustee



**Independent Examiner's Report to the Trustees of
St Andrews Greek Orthodox Church**

Independent examiner's report to the trustees of St Andrews Greek Orthodox Church

I report to the charity trustees on my examination of the accounts of St Andrews Greek Orthodox Church (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marneros Marcus

Marneros Marcus & Co Ltd
Chartered Certified Accountants
Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

Date: *15/09/2022*

St Andrews Greek Orthodox Church

Statement of Financial Activities
for the Year Ended 31st December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		138,225	130,551
Charitable activities			
Church Activities		-	14,901
Other income		(428)	(20,901)
Total		137,797	124,551
 EXPENDITURE ON			
Raising funds		67,890	66,685
Charitable activities			
Church Activities		57,955	72,553
Other		-	3,444
Total		125,845	142,682
NET INCOME/(EXPENDITURE)		11,952	(18,131)
 RECONCILIATION OF FUNDS			
Total funds brought forward		3,525,979	3,544,110
TOTAL FUNDS CARRIED FORWARD		3,537,931	3,525,979

Balance Sheet
31st December 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	5	2,651,594	2,644,704
CURRENT ASSETS			
Debtors	6	-	4,884
Cash at bank		887,237	877,291
		887,237	882,175
CREDITORS			
Amounts falling due within one year	7	(900)	(900)
NET CURRENT ASSETS		886,337	881,275
TOTAL ASSETS LESS CURRENT LIABILITIES		3,537,931	3,525,979
NET ASSETS		3,537,931	3,525,979
FUNDS	8		
Unrestricted funds		3,537,931	3,525,979
TOTAL FUNDS		3,537,931	3,525,979

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Trustee

Notes to the Financial Statements
for the Year Ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>3</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	130,551
Charitable activities	
Church Activities	14,901
Other income	(20,901)
Total	<u>124,551</u>
EXPENDITURE ON	
Raising funds	66,685
Charitable activities	
Church Activities	72,553
Other	3,444
Total	<u>142,682</u>
NET INCOME/(EXPENDITURE)	<u>(18,131)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	3,544,110
TOTAL FUNDS CARRIED FORWARD	<u><u>3,525,979</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021	2,611,000	177,735	2,788,735
Additions	-	11,400	11,400
	<u>2,611,000</u>	<u>189,135</u>	<u>2,800,135</u>
At 31st December 2021	2,611,000	189,135	2,800,135
DEPRECIATION			
At 1st January 2021	-	144,031	144,031
Charge for year	-	4,510	4,510
	<u>-</u>	<u>148,541</u>	<u>148,541</u>
At 31st December 2021	-	148,541	148,541
NET BOOK VALUE			
At 31st December 2021	<u>2,611,000</u>	<u>40,594</u>	<u>2,651,594</u>
At 31st December 2020	<u>2,611,000</u>	<u>33,704</u>	<u>2,644,704</u>

The trustees are of the opinion that the market value of the church's freehold property is higher than the cost shown but no independent professional valuation was obtained.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	-	4,884
	<u>-</u>	<u>4,884</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	900	900
	<u>900</u>	<u>900</u>

8. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	3,525,979	11,952	3,537,931
	<u>3,525,979</u>	<u>11,952</u>	<u>3,537,931</u>
TOTAL FUNDS	<u>3,525,979</u>	<u>11,952</u>	<u>3,537,931</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,797	(125,845)	11,952
TOTAL FUNDS	<u>137,797</u>	<u>(125,845)</u>	<u>11,952</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	3,544,110	(18,131)	3,525,979
TOTAL FUNDS	<u>3,544,110</u>	<u>(18,131)</u>	<u>3,525,979</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,551	(142,682)	(18,131)
TOTAL FUNDS	<u>124,551</u>	<u>(142,682)</u>	<u>(18,131)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	3,544,110	(6,179)	3,537,931
TOTAL FUNDS	<u>3,544,110</u>	<u>(6,179)</u>	<u>3,537,931</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2021

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,348	(268,527)	(6,179)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>262,348</u>	<u>(268,527)</u>	<u>(6,179)</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bank Interest	2,215	1,590
Donations & Fund Raising	48,500	40,945
Property Income	84,019	81,583
Job Retention Grants	3,491	6,433
	<u>138,225</u>	<u>130,551</u>
Charitable activities		
Other - HMRC	-	14,901
Other income		
School & Ladies Committee	(428)	(20,901)
	<u>137,797</u>	<u>124,551</u>
Total incoming resources		
EXPENDITURE		
Raising donations and legacies		
Office Rates & Insurance	34,332	27,044
Light and heat	5,988	5,415
	<u>40,320</u>	<u>32,459</u>
Other trading activities		
Distribution RIFC	27,570	34,226
Charitable activities		
Telephone	198	242
Support costs		
Management		
Wages	17,016	35,660
Repairs & Maintenance	16,849	12,709
Travelling	6,642	1,527
Postage and stationery	1,525	2,140
	<u>42,032</u>	<u>52,036</u>
Finance		
Bank charges	60	30
Other		
Legal Fees	-	12,588
Candles	1,760	622
Sundries	8,495	5,715
	<u>10,255</u>	<u>18,925</u>

St Andrews Greek Orthodox Church

Detailed Statement of Financial Activities
for the Year Ended 31st December 2021

	2021 £	2020 £
Other		
Other 2		
Depreciation of tangible fixed assets	4,510	3,744
Governance costs		
Independent Examiners Fees	900	1,020
Total resources expended	<u>125,845</u>	<u>142,682</u>
Net income/(expenditure)	<u>11,952</u>	<u>(18,131)</u>

GREEK ORTHODOX COMMUNITY OF BIRMINGHAM

England & Wales - Charity number 506188

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2020
for
St Andrews Greek Orthodox Church**

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

**Contents of the Financial Statements
for the Year Ended 31 December 2020**

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St Andrews Greek Orthodox Church

Report of the Trustees
for the Year Ended 31 December 2020

Trustees

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The board of trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of existing trustees.

Investment Powers

The trust deed authorises the trustees to make and hold investments using the general funds of the charity,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

506188

Principal address

c/o Marneros Marcus & Co
First Floor Hagley Court
40 Vicarage Road
Birmingham
West Midlands
B15 3EZ

Trustees

The Archbishop of Thyateira – Chairman
Bishop Athanasios Theocharous
P Hadjimarcou
D Markou
C Papachristoforou
P Papachristoforou
C Philipidis
His Eminence Nikitas Lioulias

Independent Examiner

Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

ACTIVITIES

The Charitable Trust is constituted by Trust Deed and its objectives are to provide services to the Greek community.

Approved by order of the board of trustees on 14. 9. 2021 and signed on its behalf by:


Trustee


Trustee

**Independent Examiner's Report to the Trustees of
St Andrews Greek Orthodox Church**

Independent examiner's report to the trustees of St Andrews Greek Orthodox Church

I report to the charity trustees on my examination of the accounts of St Andrews Greek Orthodox Church (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Marneros Marcus

Marneros Marcus & Co Ltd
Chartered Certified Accountants
Marneros Marcus & Co Ltd
Hagley Court
40 Vicarage Road
Edgbaston
Birmingham
West Midlands
B15 3EZ

Date 10 September 2021

St Andrews Greek Orthodox Church

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		130,551	179,647
Charitable activities			
Church Activities		14,901	15,029
Other income		<u>(20,901)</u>	<u>(5,148)</u>
Total		124,551	189,528
EXPENDITURE ON			
Raising funds		66,685	55,197
Charitable activities			
Church Activities		72,553	102,361
Other		<u>3,444</u>	<u>3,612</u>
Total		142,682	161,170
NET INCOME/(EXPENDITURE)		(18,131)	28,358
RECONCILIATION OF FUNDS			
Total funds brought forward		3,544,110	3,515,752
TOTAL FUNDS CARRIED FORWARD		<u>3,525,979</u>	<u>3,544,110</u>

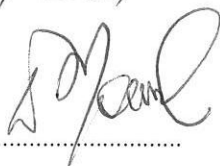
The notes form part of these financial statements

St Andrews Greek Orthodox Church

Balance Sheet
31 December 2020

	Notes	2020 Unrestricted fund £	2019 Total funds £
FIXED ASSETS			
Tangible assets	5	2,644,704	2,643,448
CURRENT ASSETS			
Debtors	6	4,884	3,442
Cash at bank		<u>877,291</u>	<u>898,300</u>
		882,175	901,742
CREDITORS			
Amounts falling due within one year	7	(900)	(1,080)
NET CURRENT ASSETS		<u>881,275</u>	<u>900,662</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,525,979</u>	<u>3,544,110</u>
NET ASSETS		<u>3,525,979</u>	<u>3,544,110</u>
FUNDS			
Unrestricted funds	8	<u>3,525,979</u>	<u>3,544,110</u>
TOTAL FUNDS		<u>3,525,979</u>	<u>3,544,110</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14.9.2021 and were signed on its behalf by:



Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

St Andrews Greek Orthodox Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	179,647
Charitable activities	
Church Activities	15,029
Other income	<u>(5,148)</u>
Total	189,528
EXPENDITURE ON	
Raising funds	55,197
Charitable activities	
Church Activities	102,361
Other	<u>3,612</u>
Total	<u>161,170</u>
NET INCOME	28,358
RECONCILIATION OF FUNDS	
Total funds brought forward	3,515,752
TOTAL FUNDS CARRIED FORWARD	<u>3,544,110</u>

St Andrews Greek Orthodox Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

5. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020	2,611,000	172,735	2,783,735
Additions	-	5,000	5,000
At 31 December 2020	<u>2,611,000</u>	<u>177,735</u>	<u>2,788,735</u>
DEPRECIATION			
At 1 January 2020	-	140,287	140,287
Charge for year	-	3,744	3,744
At 31 December 2020	-	<u>144,031</u>	<u>144,031</u>
NET BOOK VALUE			
At 31 December 2020	<u>2,611,000</u>	<u>33,704</u>	<u>2,644,704</u>
At 31 December 2019	<u>2,611,000</u>	<u>32,448</u>	<u>2,643,448</u>

The trustees are of the opinion that the market value of the church's freehold property is higher than the cost shown but no independent professional valuation was obtained.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Prepayments	<u>4,884</u>	<u>3,442</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	<u>900</u>	<u>1,080</u>

8. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	3,544,110	(18,131)	3,525,979
TOTAL FUNDS	<u>3,544,110</u>	<u>(18,131)</u>	<u>3,525,979</u>

St Andrews Greek Orthodox Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,551	(142,682)	(18,131)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>124,551</u>	<u>(142,682)</u>	<u>(18,131)</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	3,515,752	28,358	3,544,110
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,515,752</u>	<u>28,358</u>	<u>3,544,110</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	189,528	(161,170)	28,358
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>189,528</u>	<u>(161,170)</u>	<u>28,358</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	3,515,752	10,227	3,525,979
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>3,515,752</u>	<u>10,227</u>	<u>3,525,979</u>

St Andrews Greek Orthodox Church

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,079	(303,852)	10,227
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>314,079</u>	<u>(303,852)</u>	<u>10,227</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

St Andrews Greek Orthodox Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Bank Interest	1,590	(1,030)
Donations & Fund Raising	40,945	71,639
Property Income	81,583	109,038
Job Retention Grants	<u>6,433</u>	<u>-</u>
	130,551	179,647
Charitable activities		
Other - HMRC	14,901	15,029
Other income		
School & Ladies Committee	<u>(20,901)</u>	<u>(5,148)</u>
Total incoming resources	124,551	189,528
EXPENDITURE		
Raising donations and legacies		
Office Rates & Insurance	27,044	24,029
Light and heat	<u>5,415</u>	<u>6,688</u>
	32,459	30,717
Other trading activities		
Distribution RIFC	34,226	24,480
Charitable activities		
Telephone	242	232
Support costs		
Management		
Wages	35,660	39,172
Repairs & Maintenance	12,709	5,513
Travelling	1,527	-
Postage and stationery	<u>2,140</u>	<u>3,307</u>
	52,036	47,992
Finance		
Bank charges	30	50
Other		
Wedding & Freedom Permits	-	480
Legal Fees	12,588	16,351
Candles	622	-
Carried forward	13,210	16,831

This page does not form part of the statutory financial statements

St Andrews Greek Orthodox Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	2020 £	2019 £
Other		
Brought forward	13,210	16,831
Sundries	<u>5,715</u>	<u>36,044</u>
	18,925	52,875
Other 2		
Depreciation of tangible fixed assets	3,744	3,612
Governance costs		
Independent Examiners Fees	<u>1,020</u>	<u>1,212</u>
Total resources expended	<u>142,682</u>	<u>161,170</u>
Net (expenditure)/income	<u><u>(18,131)</u></u>	<u><u>28,358</u></u>

This page does not form part of the statutory financial statements