Charity registration number: 1168710

# THE GREEK ORTHODOX COMMUNITY OF THE HOLY TRINITY BRIGHTON & HOVE
# TRUSTEES' REPORT AND
# UNAUDITED FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 30 SEPTEMBER 2025

Auguste And Auguste
1 Dukes Passage
Brighton
East Sussex
BN1 1BS

# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
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# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
# Trustees' Report For The Year Ended 30 September 2025

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

## Objectives and Activities

### Aims and Objectives

The Greek Orthodox Community of the Holy Trinity Brighton & Hove seeks to advance the Greek Orthodox religion for the benefit of the public in Brighton & Hove through the operation and running of a Church, a vicarage and a Greek language school.

### Public Benefit

The trustees have had regard to the Charity Commission guidance on public benefit, and paid due regard to it in deciding what activates the charity should undertake.

The trustees are satisfied that the ongoing activities which they are involved in means that they charity is continuing to meet the public benefit requirement.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

## Achievements and Performance

### Main Achievements

The Greek Orthodox Church of the Holy Trinity was entered to the register of charities on 10 August 2016. The charity was started by members of the Greek Orthodox Community of Brighton, whom in the 1960's started meeting together in various churches under the guidance of Archdiocese of Thyateira & Great Britain, the Eastern Orthodox Church for the worship of God according to doctrine and practices.

The first church was purchased entirely out of voluntary contributions and in 1985 we moved to the present church in Carlton Hill, Brighton. Later a property was purchased on the Old Shoreham Road, Brighton, that serves as a vicarage. The vicarage was purchased from savings, voluntary contributions and a bank loan, now fully repaid.

The properties are held in trust on behalf of the charity in the names of the following trustees:
His Eminence Archbishop Gregorios of Thyateira & Great Britain
Andreas Archontides
Dr M N Makratzakis

The charity's main objectives are to maintain the doctrines and practices of the Greek Orthodox Church and specifically the observance of baptism, the acceptance of persons wishing to enter into Holy Matrimony, the conducting of burial services, the provision of a place of worship, prayer and the Holy Communion under the guidance of the Holy Spirit.

The church also serves as a social focal point for the Greek Orthodox Community of Brighton & Hove and for a few years now has welcomed Orthodox Christians from Europe and other countries into the congregation.

The church also houses the Greek Language School of Brighton & Hove which is open to anyone complying with the requirements of Greek education.

The governing trustees, the elected committee members, who run the day to day affairs of the charity, along with the ladies of philoptochos, took an oath of good compliance and good governance in the presence of the Archbishop of Thyateira. Together they successfully organise events to raise funds via dinner dances, fetes, coffee mornings and rental income.

The parish priest Father Germanos has been with us for many years and together with the trustees and members of the church committee and philoptochos committee are available to provide help and assistance to the needy whenever possible.

The first phase of repairs that was authorised by the trustees in August 2017 in order to make the church buildings safe is now satisfactorily completed and we feel the money was well spent. The church committee and the trustees agreed it would be beneficial for the community and the congregation, if we are able to acquire the property next to our church known as the Riley Hall and later The Deaf Centre which will serve as a vicarage to accommodate our priest near the church and extra classrooms which are very much needed for our expanding Greek schoo as well as having the hall available for our community's needs. We successfully purchased The Deaf Centre in June 2019 using proceeds from the sale of the property on Old Shoreham Road. The property on Old Shoreham Road was sold to Michael Papadopoulos, a close family member of a former trustee, for £370,000.

## Financial Review

### Financial Position

For the year ended 30 September 2024, there was a surplus of £28,424 (2023: £16,149).

There was a balance of £687,154 (2023: £658,730) of unrestricted funds, and £nil (2023: £nil) of restricted funds.

The trustees seek to maintain sufficient reserves to ensure the smooth ongoing day to day operations of the charity.

**FUTURE PLANS**
Our main income is from weekly donations from our Sunday church services. It is during these services that we are able to communicate monies needed for repairs and bills for our church and buildings. The church has many costs that rely on the community to help with.

Having just purchased the hall next door to the church, this has been a difficult time as we spent a large amount of money building accommodation for our priest reducing our cash reserves. The furlough payments have helped with salaries for our priest and allowed us to have more funds to carry on paying the teachers from our school. We are confident as in previous difficult times our community will work hard to help the church and properties to be secured and look after our community.

## 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

### Trustees

N Lioulias
N Makratzakis
E Lazanakis
Z Koullas
A Sparsis
F Papanicolaou-Hood

### Charity Number

1168710

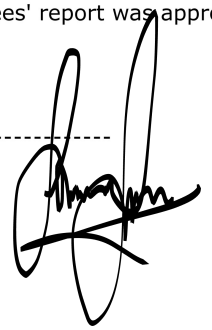
### Independent Examiner

Peter Auguste FCA
Auguste And Auguste
1 Dukes Passage
Brighton
East Sussex
BN1 1BS

The trustees' report was approved by the board of trustees and signed on its behalf by:

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A Sparsis
Trustee



Date 30/07/2026, 16:46:07 British Summer Time

# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
# Independent Examiner's Report to the Trustees of The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
# For The Year Ended 30 September 2025

I report to the charity trustees on my examination of the accounts of The Greek Orthodox Community Of The Holy Trinity Bright & Hove (the Trust) for the year ended 30 September 2024.

**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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

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Peter Auguste FCA

30/07/2026, 16:47:03 British Summer Time

Date
1 Dukes Passage
Brighton
East Sussex
BN1 1BS

# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
## Statement of Financial Activities
## For The Year Ended 30 September 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | |
| Donations and legacies | **3** | 69,304 | 68,969 |
| Charitable activities: | **4** | | |
| The Greek Community Of The Holy Trinity Brighton & Hove | | 54,114 | 49,181 |
| Other trading activities | **5** | 5,068 | 6,302 |
| Investments | **6** | 69,855 | 69,979 |
| | | 198,341 | 194,431 |
| **EXPENDITURE ON:** | | | |
| Raising funds | | (11,605) | (2,305) |
| Charitable activities: | | | |
| The Greek Community Of The Holy Trinity Brighton & Hove | | (147,977) | (163,701) |
| | | (159,582) | (166,006) |
| **NET INCOME** | | 38,759 | 28,425 |
| **NET MOVEMENT IN FUNDS** | | 38,759 | 28,425 |
| **RECONCILIATION OF FUNDS:** | | | |
| Total funds brought forward | | 687,155 | 658,730 |
| **TOTAL FUNDS CARRIED FORWARD** | | 725,914 | 687,155 |

The notes on pages 7 to 10 form part of these financial statements.

# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
## Balance Sheet
## As At 30 September 2025

| | Notes | 2025 Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|
| **FIXED ASSETS** | | | |
| Tangible Assets | **9** | 943,553 | 965,258 |
| | | 943,553 | 965,258 |
| **CURRENT ASSETS** | | | |
| Debtors | **10** | 30,960 | 35,584 |
| Cash at bank and in hand | | 144,563 | 103,761 |
| | | 175,523 | 139,345 |
| **Creditors: Amounts Falling Due Within One Year** | **11** | (63,837) | (65,200) |
| **NET CURRENT ASSETS (LIABILITIES)** | | 111,686 | 74,145 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 1,055,239 | 1,039,403 |
| **Creditors: Amounts Falling Due After More Than One Year** | **12** | (329,325) | (352,248) |
| **NET ASSETS** | | 725,914 | 687,155 |
| **FUNDS OF THE CHARITY** | | | |
| Unrestricted Funds | | 725,914 | 687,155 |
| **TOTAL FUNDS** | | 725,914 | 687,155 |

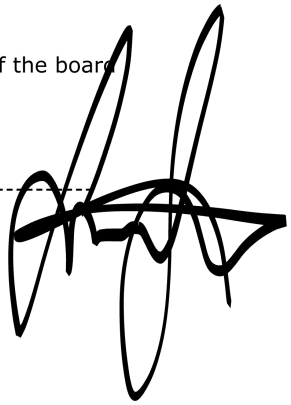
On behalf of the board

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A Sparsis

Trustee

Date



30/07/2026, 17:01:27 British Summer Time

The notes on pages 7 to 10 form part of these financial statements.

## 1. General Information

The Greek Orthodox Community Of The Holy Trinity Brighton & Hove is an unincorporated charity registered with the Charity Commission, registered charity number 1168710. The principal address is .

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements of the chairty, 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.

### 2.2. 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.

### 2.3. Incoming Resources

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.

Church offerings and gifts are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from trading activities relates to income earned from activities undertaken to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned from interest received on bank deposits. Interest is included when the amount can be measured reliably.

### 2.4. Resources Expended

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.

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office and governance costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

### 2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

| | |
|---|---|
| Freehold | 2% on cost |
| Fixtures & Fittings | 10% reducing balance |

### 2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. **Pensions**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. **Income from Donations and Legacies**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Donations and gifts | 61,342 | 65,703 |
| Gift aid | 1,527 | 2,510 |
| Grants | 6,435 | 756 |
| | 69,304 | 68,969 |

4. **Income from Charitable Activities**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| The Greek Community Of The Holy Trinity Brighton & Hove | 54,114 | 49,181 |

5. **Income from Other Trading Activities**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Fundraising events | 5,068 | 6,302 |

6. **Investment Income**

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ |
|---|---|---|
| Bank interest receivable | 131 | 18 |
| Rents received from investment properties | 69,724 | 69,961 |
| | 69,855 | 69,979 |

## 7. Staff Costs

Staff costs were as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 17,298 | 16,098 |
| Other pension costs | 332 | 296 |
| | 17,630 | 16,394 |

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

## 8. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

## 9. Tangible Assets

| | Land & Property Freehold | Fixtures & Fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| As at 1 October 2024 | 1,034,075 | 133,756 | 1,167,831 |
| As at 30 September 2025 | 1,034,075 | 133,756 | 1,167,831 |
| **Depreciation** | | | |
| As at 1 October 2024 | 95,285 | 107,288 | 202,573 |
| Provided during the period | 19,057 | 2,648 | 21,705 |
| As at 30 September 2025 | 114,342 | 109,936 | 224,278 |
| **Net Book Value** | | | |
| As at 30 September 2025 | 919,733 | 23,820 | 943,553 |
| As at 1 October 2024 | 938,790 | 26,468 | 965,258 |

## 10. Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Due within one year** | | |
| Trade debtors | 10,939 | 6,765 |
| Other debtors | 20,021 | 28,819 |
| | 30,960 | 35,584 |

## 11. Creditors: Amounts Falling Due Within One Year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 3,276 | 2,463 |
| Bank loans and overdrafts | 44,344 | 44,344 |
| Other creditors | 15,876 | 18,192 |
| Taxation and social security | 341 | 201 |
| | 63,837 | 65,200 |

## 12. Creditors: Amounts Falling Due After More Than One Year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loans | 329,325 | 352,248 |

## 13. Loans

The bank loans are secured against assets of the charity. The charity has the following loans:

(a) A 20 year fixed rate loan ending in June 2039 of £100,000 with interest charged at 3.15% above the base rate;

(b) A 20 year loan with a 10 year fixed rate ending in June 2039 of £203,000 with interest charged at 4.70%;

(c) A 15 year fixed rate loan ending in June 2034 of £230,000 with interest charged at 4.69%.

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Amounts falling due within one year or on demand: | | |
| Bank loans | 44,344 | 44,344 |

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Amounts falling due between one and five years: | | |
| Bank loans | 329,325 | 352,248 |

## 14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

## 15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

# The Greek Orthodox Community Of The Holy Trinity Brighton & Hove
## Detailed Statement of Financial Activities
## For The Year Ended 30 September 2025

| | 2025<br>Total funds<br>£ | 2024<br>Total funds<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | |
| **Donations and legacies** | | |
| Donations from individuals | 61,342 | 65,703 |
| Gift aid | 1,527 | 2,510 |
| Grants | 6,435 | 756 |
| | 69,304 | 68,969 |
| **Charitable Activities:** | | |
| **The Greek Community Of The Holy Trinity Brighton & Hove** | | |
| School fees | 54,114 | 49,181 |
| | 54,114 | 49,181 |
| **Other trading activities** | | |
| Fundraising events | 5,068 | 6,302 |
| | 5,068 | 6,302 |
| **Investments** | | |
| Rental income from investment property | 69,724 | 69,961 |
| Bank interest receivable | 131 | 18 |
| | 69,855 | 69,979 |
| | 198,341 | 194,431 |
| **EXPENDITURE ON:** | | |
| **Raising funds** | | |
| Staging fundraising events | (11,602) | (2,306) |
| Sundry expenses | (3) | 1 |
| | (11,605) | (2,305) |
| **Charitable Activities:** | | |
| **The Greek Community Of The Holy Trinity Brighton & Hove** | | |
| School activites | - | (1,200) |
| Contribution to the Archdioce | (1,240) | (2,935) |
| Vicarage costs | (3,570) | (660) |
| Charitable donations made | (255) | - |
| Teachers wages | (31,758) | (25,527) |
| Hire and leasing of plant, equipment and vehicles | (528) | (528) |
| Bookkeeping fee | (6,352) | (5,790) |
| Cleaning fees | (5,501) | (3,695) |
| Computer software, IT consumables and maintenance | (763) | (564) |
| Repairs, renewals and maintenance | (2,148) | (33,135) |
| Insurance | (4,347) | (5,508) |
| Data and telecommunications costs | (1,157) | (1,193) |
| Church supplies | (2,434) | (3,892) |
| Printing, postage and stationery | (1,408) | (1,944) |
| Subscriptions | (371) | (190) |

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| | | |
|---|---|---|
| Depreciation of plant and machinery | (2,648) | (2,942) |
| Depreciation of freehold land and property | (19,057) | (19,056) |
| Bank charges | (102) | (186) |
| Bank loan interest | (20,982) | (16,138) |
| PAYE Interest | (11) | (8) |
| Wages and salaries | (17,298) | (16,098) |
| Employers pensions - defined contributions scheme | (332) | (296) |
| Rates | (2,089) | (906) |
| Light and heat | (19,786) | (19,080) |
| Advertising and marketing costs | (560) | - |
| Independent examiner's fees | (2,400) | (1,900) |
| Independant examiners fee under accrual prior year | (550) | - |
| Accountancy and legal fees | (330) | (330) |
| | (147,977) | (163,701) |
| | (159,582) | (166,006) |
| **NET INCOME** | 38,759 | 28,425 |