SAINT CALINIC FROM CERNICA

REGISTERED CHARITY NO. 1191640

A CHARITABLE INCORPORATED ORGANISATION

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 31ST DECEMBER 2025

AND

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31ST DECEMBER 2025

SAINT CALINIC FROM CERNICA

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE PERIOD ENDED 31ST DECEMBER 2025

Registered Name	Saint Calinic From Cernica
Registered Number	1191640
Principal Office	Holy Trinity Church Millbrook Road West Southampton SO15 0JZ
Trustees	Ovidiu Severian Semerean Marius Mirel Grumazescu Mihai Teleaga
Bankers	Nat West
Independent Examiner	Mrs H C Fanthome FCA, King Loose & Co St John's House, 5 South Parade, Summertown, Oxford OX2 7JL

SAINT CALINIC FROM CERNICA

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD ENDED 31ST DECEMBER 2025

The Trustees present their Report and Accounts for the period ended 31st December 2025. The accounts comply with the charity's constitution, the Charities Act 2011, and 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 – Charities SORP (FRS 102); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity's Trusts
The Charity was registered on 5th October 2020, with its governing document being that of a Charitable Incorporated Organisation (C.I.O.)

Legal and Administrative Information
Page 1 to these accounts gives this information.

Objects
As set out in the Charity's governing documents, its objectives are:

- to advance the Orthodox Christian religion in Hampshire and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, particularly, but not exclusively, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work.

Organisation of Services, Activities and Achievements during the Period

The charity has been constantly involved in the Romanian community life in the Hampshire area. The main activity of the organisation has been to supply the Orthodox Christians in Southampton and the surrounding area with the necessary means to practice and advocate their Orthodox faith. Together with the promotion of the Orthodox Christian religion, the charity has provided support for those members of the community that found themselves in difficult living situations. Those struggling to pay their bills and buy food or those battling serious illnesses have found financial and moral support within the charity. The organisation has also helped the families that needed financial help to transport the deceased back to Romania to be buried next to their loved ones. Our priest has visited members of the community in prison or hospital and offered them practical and moral support, information and advice when required. Moreover, the charity has contributed to the consolidation of unity for the Christian Orthodox community by organising Christmas plays, social gatherings and picnics.
The charity purchased the church hall during the year.

SAINT CALINIC FROM CERNICA

TRUSTEES' ANNUAL REPORT (CONT'D)

FOR THE PERIOD ENDED 31ST DECEMBER 2025

Future developments
The charity will be concentrating on maintenance and improvements of the buildings, along with their usual pastoral duties.

Public Benefit
In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

Trustees
The Trustees named on page 1 served during the period and up to the date of signing this report. There are no other Trustees.

Appointment of Trustees
Trustees are appointed following selection based on their professional skills and/or representational qualities.

Reserves Policy
The Trustees consider that free reserves amounting to six month's operating costs is sensible and advisable to cover the various uncertainties and risks in the current economic climate and worldwide difficulties. These requirements are under constant review by the Trustees, who appreciate that reserves are currently at a higher level than this requirement, but consider this a prudent position to adopt at the present time.

Trustees Remuneration/Expenses
No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

SAINT CALINIC FROM CERNICA

TRUSTEES' ANNUAL REPORT (CONT'D)

FOR THE PERIOD ENDED 31ST DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ascertain the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities SORP. 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.

Approval

This report has been approved by the Trustees and is signed on their behalf by:

Signed ..... Date .....
Ovidiu Severian Semerean (Trustee)

SAINT CALINIC FROM CERNICA

INDEPENDENT EXAMINER'S REPORT

FOR THE PERIOD ENDED 31ST DECEMBER 2025

REGISTERED CHARITY NO. 1191640

I report on the accounts of the charity, for the period ended 31st December 2025, which are set out on pages 5 to 8.

Respective responsibilities of the trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report
My 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 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 no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

King Loose & Co
St John's House
5 South Parade
Summertown
Oxford OX2 7JL

.....
H C FANTHOME FCA

Dated.....

SAINT CALINIC FROM CERNICA

RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST DECEMBER 2025 (CHARITY NO. 1191640)

	Year to 31/12/25		Year to 31/12/24	
	£	£	£	£
RECEIPTS				
Unrestricted Income				
Donations	149,681.26		137,809.78	
Gift Aid	22,689.07		38,888.27	
Sales of religious items	2,893.00		-	
Interest	1,062.30		7,189.10	
		176,325.63		183,887.15
Restricted Income				
Matei Campaign	-		-	
Halmi Nadia	-		1,572.00	
Association MORE	-		360.00	
		-		1,932.00
		176,325.63		185,819.15
PAYMENTS				
Unrestricted Expenditure				
Help for persons in need	-		1,350.00	
Church running costs/consumables	6,749.54		-	
Church repairs	4,290.39		-	
Church social and community activities	10,649.73		-	
Refreshments and hospitality	2,074.00		-	
Donations	-		117.50	
Rent	950.00		5,679.00	
Light and heat	4,014.40		798.31	
Independent Examiners fee	1,122.00		1,044.00	
Cleaning	76.80		-	
Social cases	12,951.49		-	
Funeral funds assistance	-		3,475.00	
Travel	790.47		100.00	
Icons/Religious items	11,576.72		5,258.79	
Insurance	5,231.49		7,694.92	
Safeguarding	132.00		-	
Fraud prevention	30.00		-	
Depreciation	635.84		281.73	
Card charges	225.00		180.00	
	61,499.87		25,979.25	
Restricted Expenditure				
Matei Campaign	-		-	
Halmi Nadia	-		1,572.00	
Association MORE	-		360.00	
	-		1,932.00	
		(61,499.87)		(27,911.25)
Net surplus for the year		**114,825.76**		**157,907.90**

The notes given on page 7 and 8 form part of the financial statements.

SAINT CALINIC FROM CERNICA

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31ST DECEMBER 2025 (CHARITY NO. 1191640)

	Notes	2025 £	£	2024 £	£
FIXED ASSETS					
Tangible Assets	4		507,652.00		179,844.00
CURRENT ASSETS					
Accrued Income	2a	0.00		3,200.00	
Stock	2b	12,753.60		4,269.00	
Cash and Bank					
Current Account		31,353.59		68,498.43	
Deposit Account		0.00		180,000.00	
		44,107.19		255,967.43	
CURRENT LIABILITIES					
Creditors: amounts falling due within one year	2c	2,160.00		1,038.00	
		2,160.00		1,038.00	
Net Current Assets			41,947.19		254,929.43
NET ASSETS			**549,599.19**		**434,773.43**
CAPITAL					
Unrestricted Funds					
Balance B/Fwd			434,773.43		276,865.53
Surplus for the period			114,825.76		157,907.90
Unrestricted Funds C/Fwd			**549,599.19**		**434,773.43**

The notes given on page 7 and 8 form part of the financial statements.

Approved by the Trustees

Dated .....

Ovidiu Severian Semerean

SAINT CALINIC FROM CERNICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2025

1. **Accounting Policies**

Basis of preparation

The accounts (financial statements) have been prepared on a receipts and payments basis. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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); and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102); the Charities Act 2011 and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102

2. **Receipts and Payments Account**

A Receipts and Payments Account is shown, however the items below are recognised on an accruals basis to enable a true and fair view to be shown of the results for the year and to give a fair reflection of the stewardship of the charity's resources.

(a) Accrued Income

Accrued Income is reflected in the accounts to enable a true and fair view to be shown of the results for the year and to give a fair reflection of the stewardship of the charity's resources.

(b) Stock

Stock is reflected in the accounts to enable a true and fair view to be shown of the results for the year. This comprises icons, calendars and candles.

(c) Creditors

Creditors: amounts falling due within one year are reflected in the accounts to enable a true and fair view to be shown of the results for the year.

(d) Fixed Assets and Depreciation

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at the following rates:

Fixtures and fittings	-	15% reducing balance basis

3. **Trustees Remuneration/Expenses**

No expenses are paid to Trustees other than to reimburse occasional, low-value authorised disbursements incurred.

SAINT CALINIC FROM CERNICA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST DECEMBER 2025

4. **Tangible Fixed Assets**

	Holy Trinity Church	Church Hall	Fixtures & Fittings	Total
			£	£
Cost				
Brought forward 01.01.25	142,248	36,000	1,878	180,126
Additions	-	325,801	2,643	328,444
Carried forward 31.12.25	142,248	361,801	4,521	508,570
Depreciation				
Brought forward 01.01.25	-	-	282	282
Charge for the period	-	-	636	636
Carried forward 31.12.25	-	-	918	918
Net Book Value at 31.12.25	**142,248**	**361,801**	**3,603**	**507,652**
at 31.12.24	142,248	36,000	1,596	179,844

All tangible fixed assets are used directly for charitable purposes.