Charity Registration Number : 251227

SERBIAN ORTHODOX CHURCH OF ST LAZAR

A CHARITABLE UN-INCORPORATED ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2025

SERBIAN ORTHODOX CHURCH OF ST LAZAR

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Legal and Administrative Information	.....	1
Trustees' Report	.....	2 - 3
Independent Examiner's Report	.....	4
Statement of Financial Activities	.....	5
Balance Sheet	.....	6
Notes to the Financial Statements	.....	7 - 10

SERBIAN ORTHODOX CHURCH OF ST LAZAR

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	T Petkovic N Tisma L Bogdanovic S Radisa
Charity Number	251227
Registered Office	92 Griffins Brook Lane Bournville Birmingham B30 1QG
Independent Examiner	MM&CO 40 Vicarage Road, Hagley Court Edgbaston Birmingham, West Midlands B15 3EZ

SERBIAN ORTHODOX CHURCH OF ST LAZAR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

Trustee's report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Petkovic (Appointed On: 24/10/2012)
N Tisma (Appointed On: 20/06/2016)
L Bogdanovic (Appointed On: 04/08/2021) (Ceased On: 12/11/2025)
S Radisa (Appointed On: 15/03/2025)

Trustee's responsibilities statement

The trustees, who are also the directors of Charity For Serbian Orthodox Church Of St Lazar for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

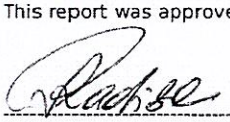
Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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



S Radisa
Trustee

Date : **26 October 2026**

SERBIAN ORTHODOX CHURCH OF ST LAZAR

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Serbian Orthodox Church Of St Lazar

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025 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 did not exceed £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 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.

Name: **Andreas Marneros**
for and on behalf of **MM&CO**

Date: **26 October 2026**

SERBIAN ORTHODOX CHURCH OF ST LAZAR

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	3	48,178	48,178	49,869
Charitable activities	4	88,195	88,195	85,333
Other trading activities	5	2,434	2,434	2,851
Investments	6	5,775	5,775	10,593
Total		**144,582**	**144,582**	**148,646**
Expenditure on:				
Raising funds	7	14,766	14,766	8,899
Charitable activities	8	61,035	61,035	63,128
Other	10	2,728	2,728	3,232
Total		**78,529**	**78,529**	**75,259**
Net income		66,053	66,053	73,387
Net movement in funds		**66,053**	**66,053**	**73,387**
Reconciliation of funds:				
Total funds brought forward		746,128	746,128	672,741
Total funds carried forward		**812,181**	**812,181**	**746,128**

SERBIAN ORTHODOX CHURCH OF ST LAZAR

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets				
Tangible assets	11	333,097	333,097	280,456
Investments	12	251,444	251,444	251,444
Total fixed assets		**584,541**	**584,541**	**531,900**
Current assets				
Debtors	13	10,574	10,574	10,574
Cash at bank and in hand	14	284,385	284,385	273,407
Total current assets		**294,959**	**294,959**	**283,981**
Creditors: amounts falling due within one year	15	67,320	67,320	69,754
Net current assets		227,639	227,639	214,227
Total net assets		**812,180**	**812,180**	**746,127**
Funds of the Charity				
Unrestricted funds	16	812,181	812,181	746,128
Restricted funds	16		-	-
Endowment funds	16		-	-
Total funds		**812,181**	**812,181**	**746,128**

The financial statements were approved by the trustees on 26 October 2026 and signed on its behalf by:

S Radisa
Trustee

Date : **26 October 2026**

1. General Information

Charity for Serbian Orthodox Church of St Lazar is a Charitable Un-incorporated Association registered with the Charity Commission for England and Wales. The registered office is 92 Griffins Brook Lane, Bournville, Birmingham, B30 1QG.

2. Accounting Policies

2.1 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.

2.2 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.

2.3 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.

3. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Legacies	47,315	47,315	47,591
Other	863	863	2,278
Total	**48,178**	**48,178**	**49,869**

4. Income from Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Generating fund activities	88,195	88,195	85,333
Total	**88,195**	**88,195**	**85,333**

5. Income from Other Trading Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Shop income	2,434	2,434	2,851
Total	**2,434**	**2,434**	**2,851**

6. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	-	-	693
Rental and leasing income	5,775	5,775	9,900
Total	**5,775**	**5,775**	**10,593**

7. Expenditure on Raising Funds

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Staff costs	683	683	966
Rent collection, property repairs and maintenance charges	14,083	14,083	7,933
Total	**14,766**	**14,766**	**8,899**
Support Costs	-	-	-
	14,766	**14,766**	**8,899**

8. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	12	12	220
Legal/professional fees	-	-	2,310
Wages and salaries	29,000	29,000	27,569
Charity running cost	27,805	27,805	29,080
Printing and stationery	3,018	3,018	235
Cost of goods sold	-	-	2,514
Total	**59,835**	**59,835**	**61,928**
Support Costs	1,200	1,200	1,200
	61,035	**61,035**	**63,128**

9. Support Costs

Analysis	Total funds 2025	Total funds 2024
	£	£
Support Costs		
Governance Costs		
Accountants fees	1,200	1,200
	1,200	**1,200**

10. Other Expenditure

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Other Expenditure	2,728	2,728	3,232
Total	**2,728**	**2,728**	**3,232**

11. Tangible Fixed Assets

	Freehold Land & Buildings
	£
11.1 Cost or valuation	
At 01 January 2025	280,456
Additions	52,641
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2025	**333,097**
11.2 Depreciation and impairments	
At 01 January 2025	-
Charge for the year	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2025	**-**
11.3 Net book value	
At 01 January 2025	280,456
At 31 December 2025	**333,097**

12. Investments

	Listed Investments
	£
Carrying(fair) value at beginning of period	251,444
Carrying(fair) value at end of year	**251,444**

13. Debtors: Amounts falling due within one year

Analysis of Debtors	Total funds 2025	Total funds 2024
	£	£
Other debtors	10,574	10,574
Total	**10,574**	**10,574**

14. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Cash in hand	284,385	273,407
Total	**284,385**	**273,407**

15. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Trade creditors	62,780	66,496
Taxation and social security	4,540	3,258
Total	**67,320**	**69,754**

16. Charity funds

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

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	**746,128**	**144,582**	**78,529**	**812,181**

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

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	**672,741**	**148,646**	**75,259**	**746,128**