

**The Romanian Christian Orthodox Church
“Saints Joachim and Anna” in Aberdeen**

Scottish Charity No – SC046723

Annual Report and Financial Statements

For the year ended 31 March 2025

Trustees' Annual Report

For the year ended 31 March 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2025.

Reference and Administrative Information

Charity name

The Romanian Christian Orthodox Church "Saints Joachim and Anna" in Aberdeen

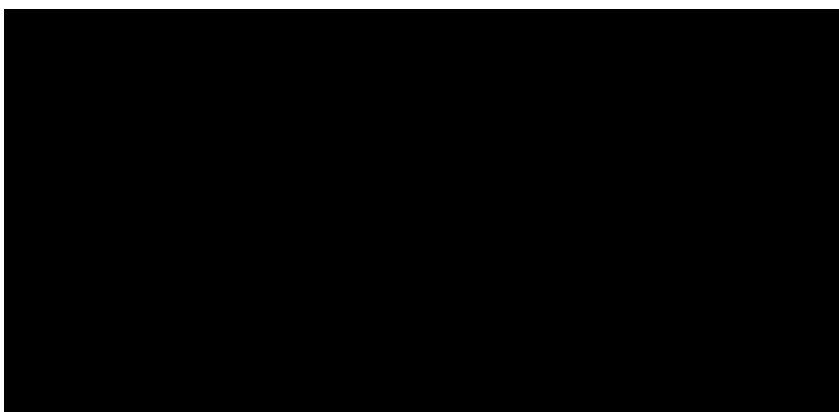
Charity number

SC046723

Address

91 Braehead Crescent, Stonehaven, AB39 2PP

Current Trustees



Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 18 July 2016. It has a single tier structure and as such the trustees are the members of the charity.

Appointment of trustees

The management committee are the charity's trustees. Membership of the management committee is open to all Parish members who share Christian Orthodox values. Trustees are elected at the Annual General Meeting which is usually held in September. This financial year, the Annual General Meeting was held on 26th of August 2024 where the trustees were elected/re-elected (minimum of three and maximum of twelve trustees). Two more trustees,

[REDACTED], were added to account for the charity's expected growth in activity.

Objectives and Activities

Charitable purposes

The organisation's purposes are:

Providing and promoting the provision of information and support for people of Romanian origin in Scotland.

- Promoting the inclusion of people of Romanian origin in the civil life of Scotland.
- Promoting opportunities for people in Scotland to be exposed to the Romanian arts and culture.
- To provide the means for the Romanian Christian Orthodox Church to practice the Orthodox faith, in particular.
- To support the organization of religious, cultural and philanthropic activities according to Scottish Law and the traditions of the Christian Orthodox Church.
- To provide the means for the education of the public in the Christian Orthodox faith and Romanian culture and language.
- To provide a diverse community under the Christian Orthodox Patriarchates comprised of Scottish, English, Greek, Russian, Serbian, Romanian, Bulgarian and of many other people. An important aim of our community is sharing our cultural heritage and welcoming all those from whatever background who wish to enter into the worshipping life of Christian Orthodox Church.

Activities

The Charity is helping the Aberdeen and Dundee Romanian Orthodox Parish to provide Orthodox Christian services on Saturday and Sunday and on any other important day in the Orthodox calendar.

We have had religious services at Saint Andrew's Church Dundee on Sundays and at Northfield Parish Church Aberdeen on Saturdays. As in the previous years, we have continued to organise several community activities such as: Christmas Carols concert, International Children's Day activities on 1st of June and Romania's National Day on 1st December.

In October 2024, Church of Scotland put Ruthrieston West Church up for sale. Its size and location met our Parish needs and seemed to be the answer we were looking for since we

have registered the Charity. The property was for sale for a fix price of £350,000. After evaluating the benefits, the Charity Trustees made an offer and in December 2024 our offer was accepted. As part of the negotiation with Church of Scotland, we have agreed to pay the full amount in four quarterly instalments starting from the Date of Entry. As our funds so far are not enough to cover the whole amount, this period would allow us to explore other fundraising options.

Achievements and Performance

The challenges in finding a suitable venue for religious services significantly impacted the Aberdeen congregation. However, by consistently holding religious services in Aberdeen, we have begun to rebuild the congregation, even witnessing an increase in participation. This has been a major accomplishment, as it enabled us to maintain regular services for the Orthodox community in Aberdeen and finding our own place by buying the Ruthrieston West Church.

In Dundee, owning the church building has provided a foundation for more stable operations and greater community involvement. We have renovated the room office, kitchen and library/children's activities room. These efforts have proven to be a great success, and as a result, the Dundee Parish has seen significant growth in its community.

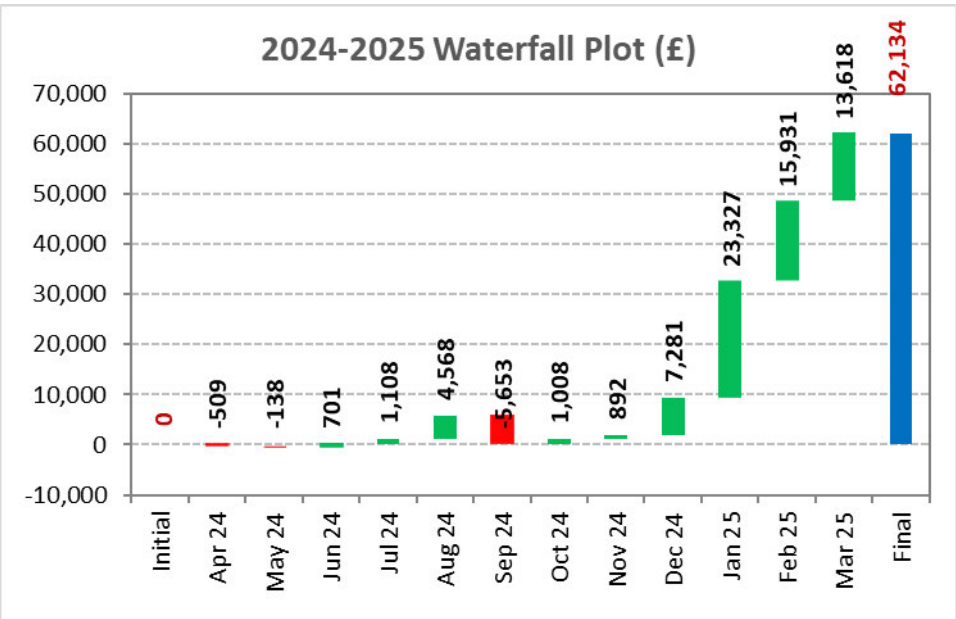
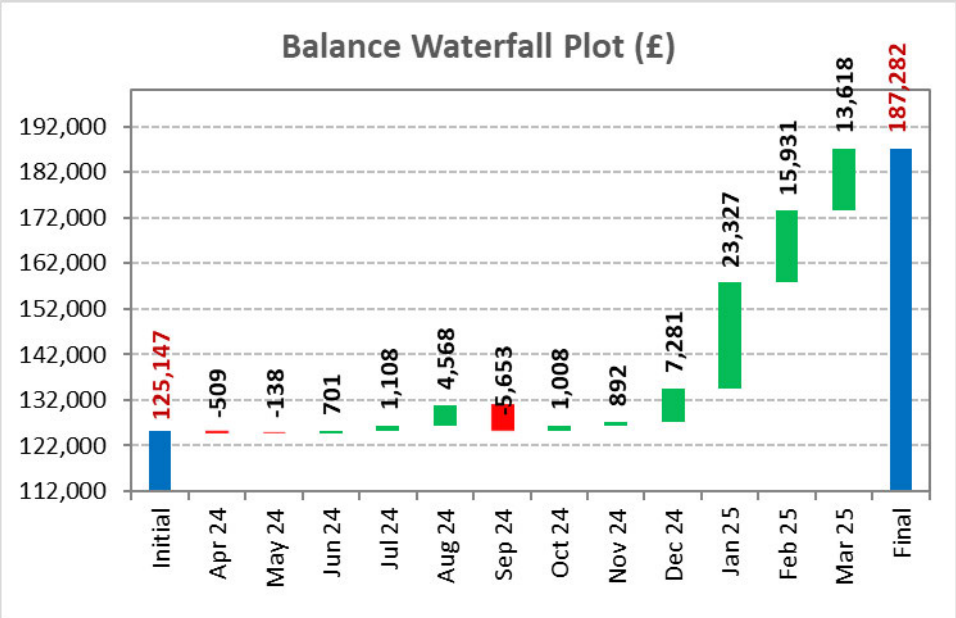
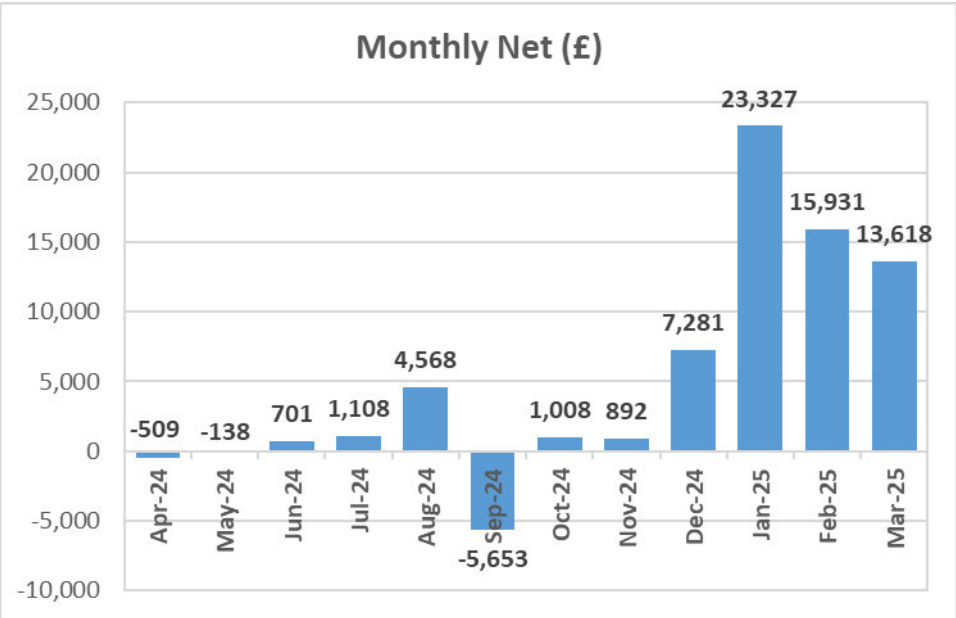
Financial review

Our main source of funding remains the donations. The Charity does not charge any membership fees.

On the current financial year, we have managed to collect from donations £15,288 in the Unrestricted Fund and £53,480 in the Restricted Fund. The main expenditures incurred were for Dundee Church Renovation and Liturgical Adaptation, as icons, renovation of the room office, kitchen and library/kid's activities room to (£9,461) and utilities bills for the St. Andrew Church in Dundee (£2,413). The main expenditures for Aberdeen Church were the rent for using the Northfield Parish Church of £2,560, the solicitor initial fee (£600) for the legal process of purchasing the new church and £1,920 for the new building evaluation. Other expenditures were for the website domain and hosting (£98) and bank charges/fees (£262). After including the Gift Aid, receipts from fundraising activities and bank interests, the total annual net income was £62,134.

Reserves policy

The trustees decided to keep a minimum £2,000 as reserves in the Aberdeen and Dundee Current accounts for any unplanned activity or unforeseen events. Everything above this amount will be transferred to the Saving Account.

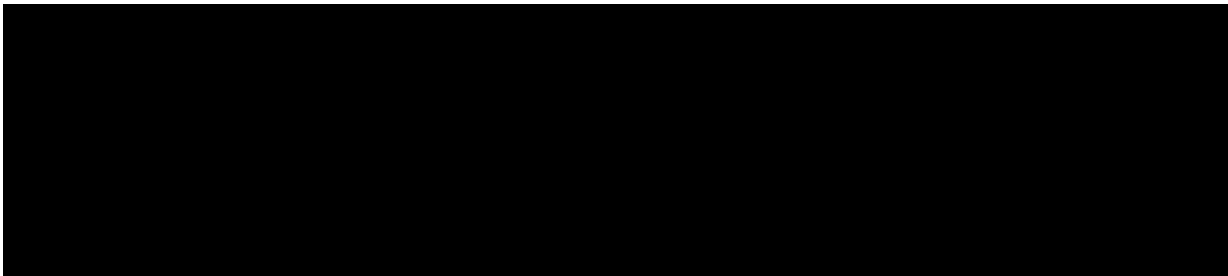


Plans for future period

The short-term plan is to explore the fundraising options to purchase the new church in Aberdeen, which will give us the freedom of organising religious services whenever required as well as cultural and/or educational events for the Aberdeen community.

The other significant goal is to carry out repairs, renovations and redecorations of the St. Andrew Orthodox Church in Dundee.

It is our intention to closely work with the local organisations and to provide support to the Romanian people and those of Christian Orthodox faith.



Chairman
The Romanian Christian Orthodox Church
"Saints Joachim and Anna", Aberdeen
6th of June 2025

Treasurer
The Romanian Christian Orthodox Church
"Saints Joachim and Anna", Aberdeen
6th of June 2025



Independent examiner's report on the accounts

Report to the trustees/members of

The Romanian Christian Orthodox Church Aberdeen
 Reg address: 91 Braehead Crescent, Stonehaven, AB39 2PP

Registered charity number

SC046723

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	04	2024	to	31	03	2025

Set out on pages

1	(remember to include the page numbers of additional sheets)
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Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

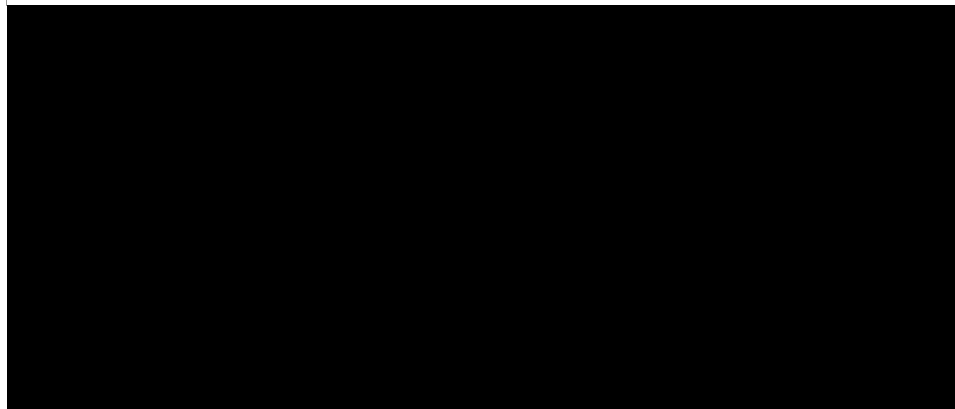
- to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:



Statement of Receipts and Payments for the year ended 31 March 2025

		Unrestricted	Restricted	Year ended	Period ended
	Note	Funds	Funds	31/03/2025	31/03/2024
Receipts					
Donations	4	15,228	53,480	68,767	15,460
Grants		-	-	-	-
Bank interest		2,385	-	2,385	1,915
Reclaimed tax through Gift Aid		8,231		8,231	151
Receipts from fundraising activities	5	66		66	93
Membership fees		-	-	-	-
Total receipts		25,969	53,480	79,449	17,619
Payments					
Governance cost	6	2,520		2,520	360
Expenses for fundraising activities	7	98	-	98	84
Bank fees	8	262	-	262	203
Payments relating directly to charitable activities	9	14,434	-	14,434	5,278
Total payments		17,315	-	17,315	5,925
Surplus/(Deficit) for the year		62,134	-	62,134	11,694
Transfers between funds		-	-	-	-
Surplus/(Deficit) for the year		62,134	-	62,134	11,694

Statement of Balances - As at 31 March 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Opening cash at bank and in hand	125,147	-	125,147	113,453
Surplus/(Deficit) for the year	8,655	53,480	62,134	11,694
Closing cash at bank and in hand	133,802	53,480	187,282	125,147

Bank and Cash Balances

Aberdeen Bank current account	10,967	-	10,967	6,339
Aberdeen Savings account	96,380	53,480	149,859	86,432
Dundee Bank current account	1,016	-	1,016	4,754
Dundee Savings account	25,298	-	25,298	27,617
Paypal account	141	-	141	5
Cash	0	-	0	0
Total	133,802	53,840	187,282	125,147

Other assets - unrestricted fund

-	-	-	-
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Liabilities (unrestricted fund)

-	-	-	-
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Notes to the accounts - for the year ended 31 March 2025

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain the unrestricted funds for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes (purchasing of the new church in Aberdeen). Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity have received restricted funds.

3 Related party transactions

No remuneration was paid to the trustees or any connected persons

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
4 Donations				
Bank transfers	11,995	53,480	65,475	10,723
Paypal	793	-	793	525
Cash	2,500	-	2,500	4,212
	<hr/>	<hr/>	<hr/>	<hr/>
	15,288	53,480	68,767	11,460
	<hr/>	<hr/>	<hr/>	<hr/>
5 Receipts from fundraising activities				
Easy Fundraising	66	-	66	63
Amazon Smile	0	-	0	30
	<hr/>	<hr/>	<hr/>	<hr/>
	66	-	66	93
	<hr/>	<hr/>	<hr/>	<hr/>
6 Governance Cost				
Ruthrieston Church legal representation and evaluation	2,520	-	2,520	360
	<hr/>	<hr/>	<hr/>	<hr/>
7 Expenses for fundraising activities				
Website fees	98	-	98	84
	<hr/>	<hr/>	<hr/>	<hr/>
8 Bank fees				
HSBC fees	247	-	247	193
Paypal fees	15	-	15	10
	<hr/>	<hr/>	<hr/>	<hr/>
	262	-	262	203
	<hr/>	<hr/>	<hr/>	<hr/>

9 Payments relating directly to charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
St Andrew Church – Electricity bills	449	-	449	396
St Andrew Church – Gas bills	1,964	-	1,964	379
Dundee Church Renovation and Liturgical Adaptation	9,461	-	9,461	4,503
Northfield Church rent	2,560	-	2,560	-
	<u>14,434</u>	<u>-</u>	<u>14,434</u>	<u>5,278</u>

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	4	2024	To	31	03	2025

Reference and administration details

Charity name	The Romanian Christian Orthodox Church "Saints Joachim and Anna" Aberdeen	
Other names charity is known by	The Romanian Orthodox Church in Aberdeen	
Registered charity number	SC046723	
Charity's principal address	91 Braehead Crescent	
	Stonehaven	
	Aberdeenshire	
	Postcode	AB39 2PP

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	Chairman		
2		Secretary		
3		Treasurer		
4		Member		
5		Member		
6		Member	26 August 2024	
7		Member	26 August 2024	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Written Constitution

Trustee recruitment and appointment

Trustees have been appointed based on their commitment to the Church and Christian Orthodox faith. They are elected every year at the Annual General Meeting which is generally held in September.

Objectives and activities

Charitable purposes

- Promoting the inclusion of people of Romanian origin in the civil life of Scotland.
- Promoting opportunities for people in Scotland to be exposed to the Romanian arts and culture.
- To provide the means for the Romanian Christian Orthodox Church to practice the Orthodox faith, in particular.
- To support the organization of religious, cultural and philanthropic activities according to Scottish Law and the traditions of the Christian Orthodox Church.
- To provide the means for the education of the public in the Christian Orthodox faith and Romanian culture and language.
- To provide a diverse community under the Christian Orthodox Patriarchates

Summary of the main activities in relation to these objects

- Support the Romanian Parish to provide Christian Orthodox services.
- Provide support to the Romanian people for easier and faster inclusion into the local communities.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

- Provide religious services in Dundee on Sundays
- Provide religious services in Aberdeen on Sundays
- Provide religious services on important religious days other than Saturdays or Sundays, in Dundee and Aberdeen.
- Aberdeen Parish secured the purchase of its own church, Ruthrieston Church.
- Exploring the fundraising options to purchase the church in Aberdeen.

Financial review

Brief statement of the charity's policy on reserves

Keep minimum £2,000 as reserves in the "Current" account for any unplanned activity or unforeseen events. Everything above this amount will be transferred to the Saving Account.

Details of any deficit

N/A

Donated facilities and services (if any)

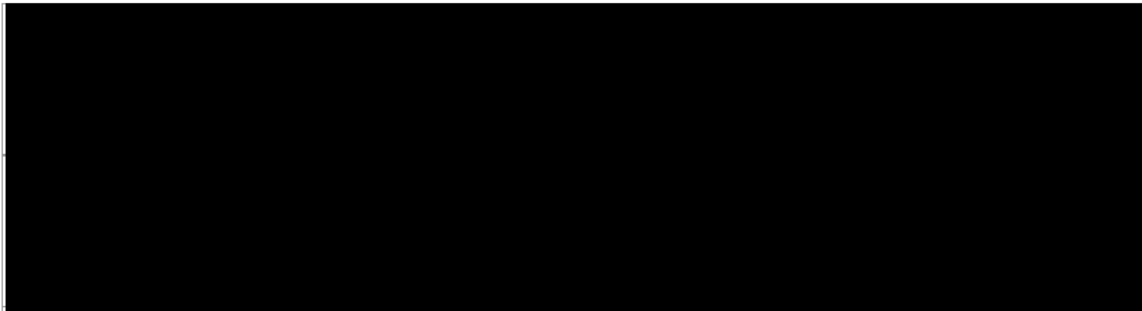
APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)		
	Chairman	Treasurer
Date	6 th of June 2025	6 th of June 2025

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	15,288	53,480			68,767	15,460
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	66				66	93
Bank interest	2,385				2,385	1,915
Income from investments other than land and buildings					-	-
Gift Aid	8,231				8,231	151
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	25,969	53,480	-	-	79,449	17,619
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	25,969	53,480	-	-	79,449	17,619
A3 Payments						
Expenses for fundraising activities	98				98	84
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	14,434				14,434	5,278
Bank charges	262				262	203
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs	2,520				2,520	360
Other					-	
					-	
A3 Sub total	17,315	-	-	-	17,315	5,925
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	17,315	-	-	-	17,315	5,925
Net receipts / (payments)	8,655	53,480	-	-	62,134	11,694
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	8,655	53,480	-	-	62,134	11,694

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	125,147	-			125,147	113,453
	Surplus / (deficit) shown on receipts and payments account	8,655	53,480			62,134	11,694
						-	
						-	
	Cash and bank balances at end of year	133,802	53,480	-	-	187,282	125,147
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		Total	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	St. Andrew Church, Dundee			72,500	72,500
		Total	-	72,500	72,500

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		Total	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

[Redacted Signature and Name Area]

06/06/25
06/06/25

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The main purpose of the funds are to buy an Aberdeen property or getting a long term lease which will allow us to better perform the Charity's objectives: provide Christian Orthodox religious services, cultural and educational events.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				
			Total	-

C3a Trustee remuneration	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details			

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information

Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations (standing order and bank transfer)	11,995	53,480			65,475	10,723
Donations Paypal	793				793	525
Cash donations	2,500				2,500	4,212
Total	15,288	53,480	-	-	68,767	15,460

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	-
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
St. Andrew Church, Dundee - Gas bills	1,964				1,964	379
St. Andrew Church, Dundee - Electricity bills	449				449	396
Church Renovation and Liturgical Adaptation	9,461				9,461	4,503
Nortfield Church rent	2,560				2,560	
					-	
					-	
					-	
					-	
					-	
Total	14,434	-	-	-	14,434	5,278

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below HSBC Aberdeen Current	Unrestricted fund 2 - enter name of fund below HSBC Aberdeen Savings	Unrestricted fund 3 - enter name of fund below HSBC Dundee Current	Unrestricted fund 4 - enter name of fund below HSBC Dundee Savings	Unrestricted fund 3 - enter name of fund below Paypal	Unrestricted fund 4 - enter name of fund below Cash	Total unrestricted funds	Total unrestricted funds last period
Receipts								
Donations	8,880		2,915	200	793	2,500	15,288	15,460
Legacies							-	-
Grants							-	-
Receipts from fundraising activities	66						66	93
Bank interest		1,904		481			2,385	1,915
Income from investments other than land and buildings							-	-
Gift Aid	8,231						8,231	151
Gross receipts from other charitable activities							-	-
Sub total	17,177	1,904	2,915	681	793	2,500	25,969	17,619
Receipts from asset & investment sales								
Proceeds from sale of fixed assets							-	-
Proceeds from sale of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total receipts	17,177	1,904	2,915	681	793	2,500	25,969	17,619
Payments								
Expenses for fundraising activities	98						98	84
Gross trading payments							-	-
Investment management costs							-	-
Payments relating directly to charitable activities	2,560		11,874				14,434	5,278
Bank charges	103	8	136		15		262	203
Governance costs:							-	-
Audit / independent examination							-	-
Preparation of annual accounts							-	-
Legal costs	2,520						2,520	360
Sub total	5,281	8	12,011	-	15	-	17,315	5,925
Payments relating to asset and investment movements								
Purchases of fixed assets							-	-
Purchase of investments							-	-
Sub total	-	-	-	-	-	-	-	-
Total payments	5,281	8	12,011	-	15	-	17,315	5,925
Net receipts / (payments)	11,896	1,896	(9,096)	681	777	2,500	8,655	11,694
Transfers to / (from) funds	(7,268)	8,052	5,358	(3,000)	(641)	(2,500)	-	-
Surplus / (deficit) for year	4,628	9,947	(3,738)	(2,319)	137	-	8,655	11,694
Nature and purpose of funds								

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	HSBC Aberdeen Savings					
Receipts						
Donations	53,480				53,480	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	53,480	-	-	-	53,480	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	53,480	-	-	-	53,480	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	53,480	-	-	-	53,480	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	53,480	-	-	-	53,480	-
Nature and purpose of funds						