



# **The Romanian Community Centre in Edinburgh**

## **Trustees' Annual Report**

**Period From 1st of November 2023 to  
31st of October 2024**



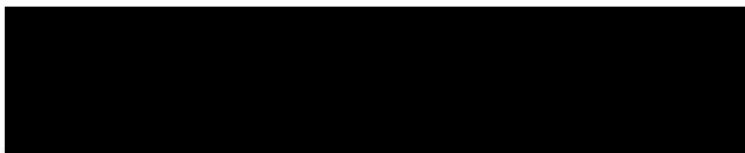
## Charity contact information

The Romanian Community Centre in Edinburgh

Scottish Charity Number: SC048786

Address: 123 High Street, Burntisland, UK

Postcode: KY3 9AA



Website: <http://www.roced.org.uk/>

Facebook profile name:

- The Romanian Orthodox Church in Edinburgh
- The Romanian Community Centre in Edinburgh

## Charity Trustees



## **Objectives and activities**

To provide the means for the Romanians in Edinburgh and the surrounding area to practice their culture and religion including worship, ministry, philanthropic activities, community service, educational activities and the organising of religious pilgrimage

To promote the integration of Romanian community of Edinburgh in the social and civil life of Scotland (including the promotion of civic responsibility and community development).

To promote the Romanian arts and culture by providing support for conferences, exhibitions, performances, workshops and publications.

To provide care and relief for those members of community in need by reason of age, ill health, disability, financial hardship or another disadvantage.

Promoting the provision of information and support for Romanian community in Edinburgh.

## **Structure, governance and management**

Status Award Letter for the Romanian Community Centre in Edinburgh,  
25/10/2018, OSCR Ref: RS/STA/18-0582

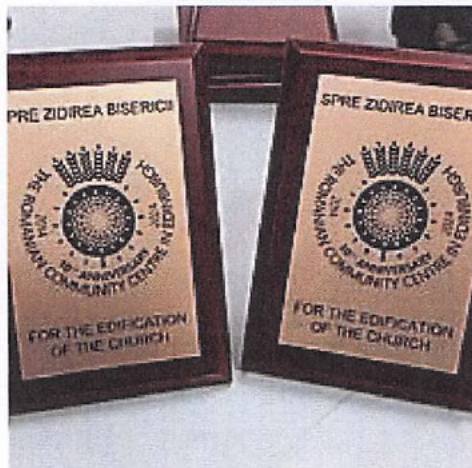
The Constitution of the Romanian Community Centre in Edinburgh

## **Trustee recruitment and appointment**

No new trustees were recruited.

## Achievements and performance

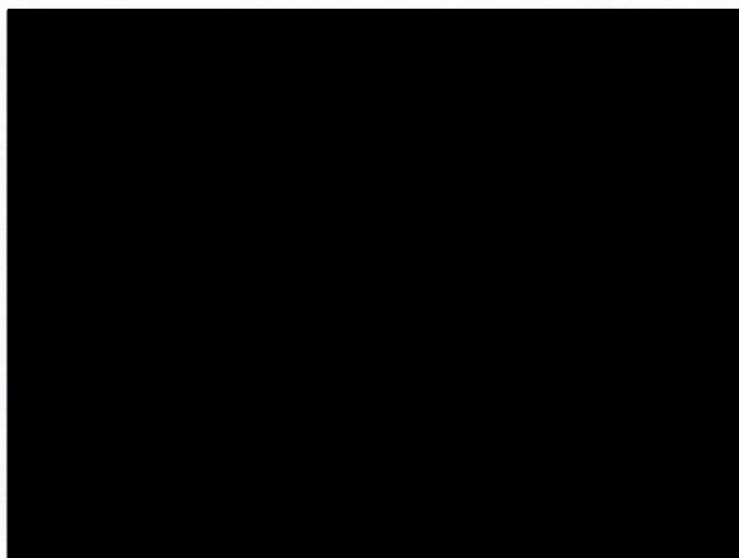
The year 2024 was a symbolic one for our community, as we celebrated the 10th anniversary of the establishment of the Romanian Orthodox Church in Edinburgh and the Romanian Community Centre.

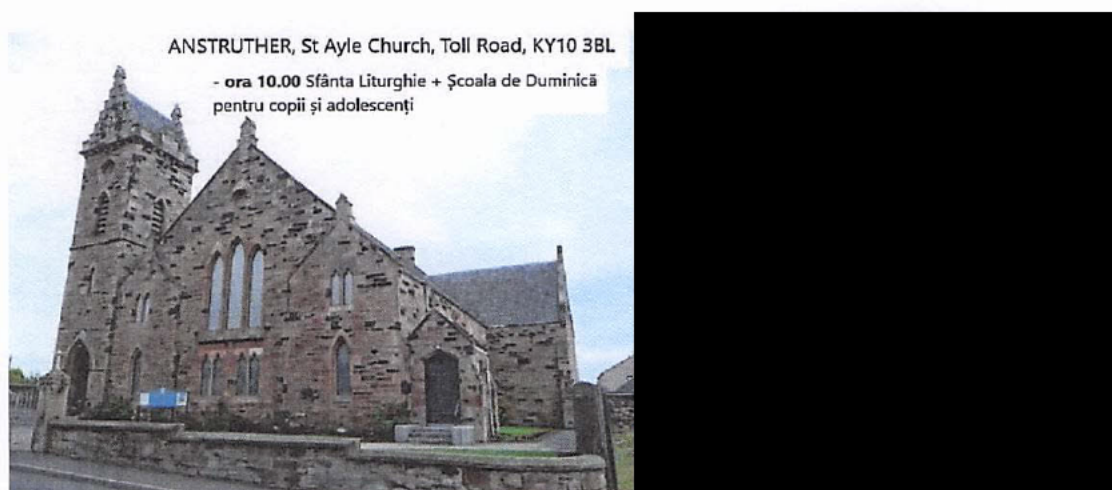


During the 2023–2024 financial year, our Charity continued to fulfil the objectives and activities for which it was established.

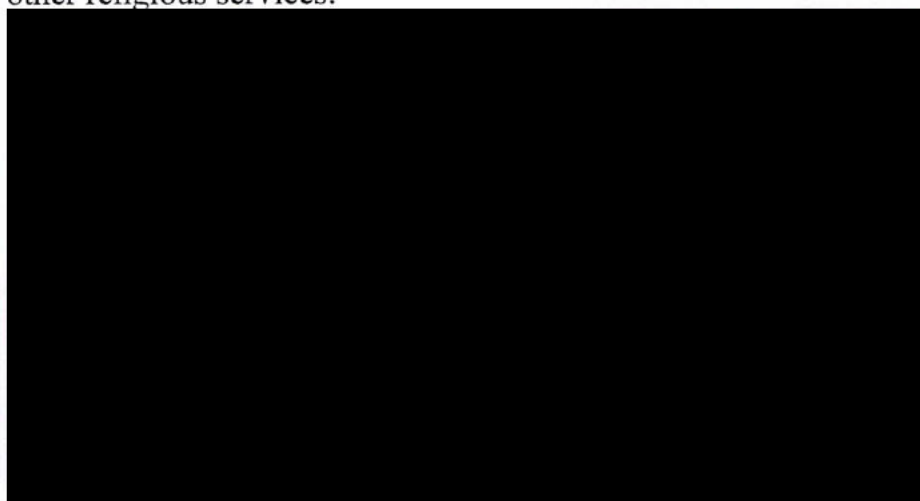
**To provide the means for Romanians in Edinburgh and the surrounding area to practise their culture and religion.**

Romanian Church services were held both in Edinburgh (15 Chamberlain Road, EH10 4DJ), serving Romanians from Edinburgh, West Lothian, East Lothian, Stirling, the Scottish Borders, and Dumfries and Galloway, and in Anstruther (Cellardyke, St Ayle Parish, KY10 3BL), for those living in Fife and Perth.





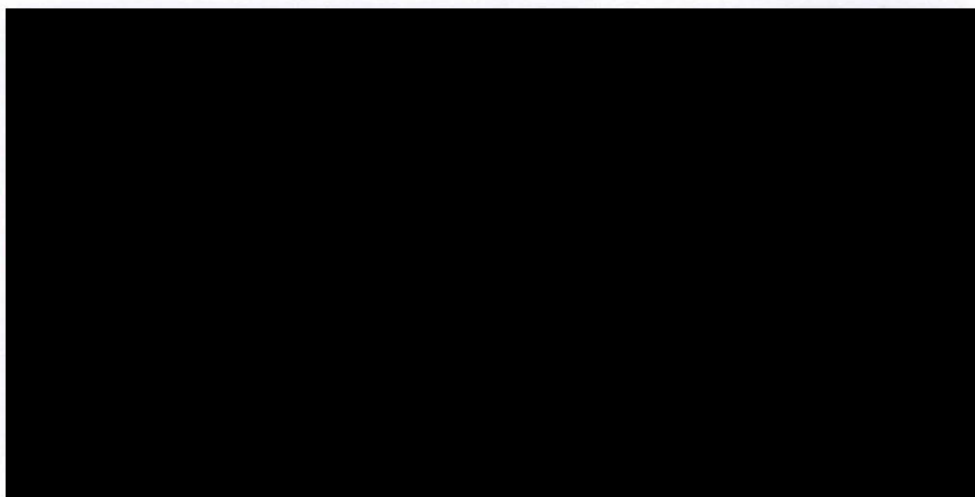
In all the areas mentioned above, traditional pastoral visits took place in most of the homes of Romanian faithful. In accordance with the traditions of the Romanian Orthodox Church, each home is visited at the beginning of the calendar year, as well as on occasions such as the birth of a child, confession, social counselling, and other religious services.



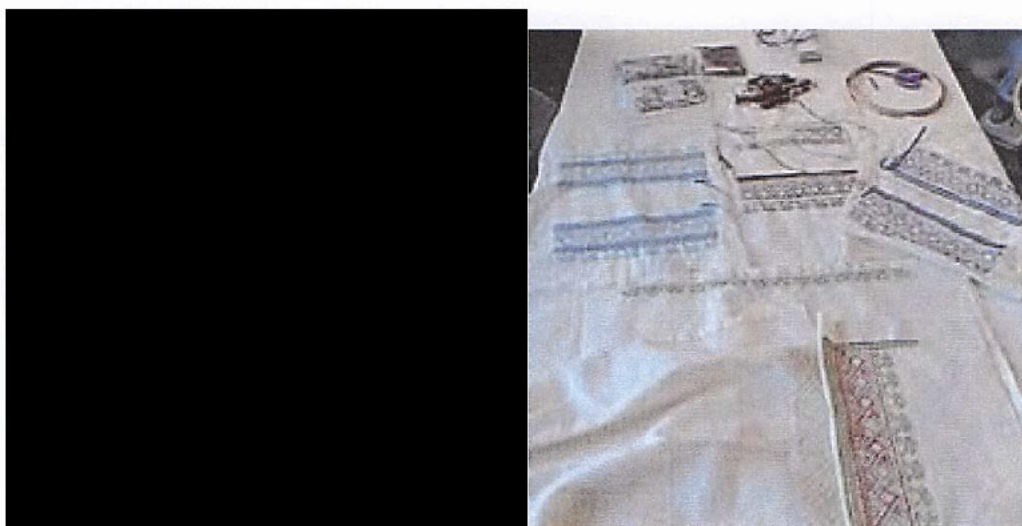
The Foundation's **philanthropic activities** included supporting families in need through the distribution of food, provision of financial aid, and public appeals for humanitarian efforts (such as the "Help a Mother" campaign or the repatriation of deceased persons).

Among the cultural activities organised by our Foundation, we highlight:

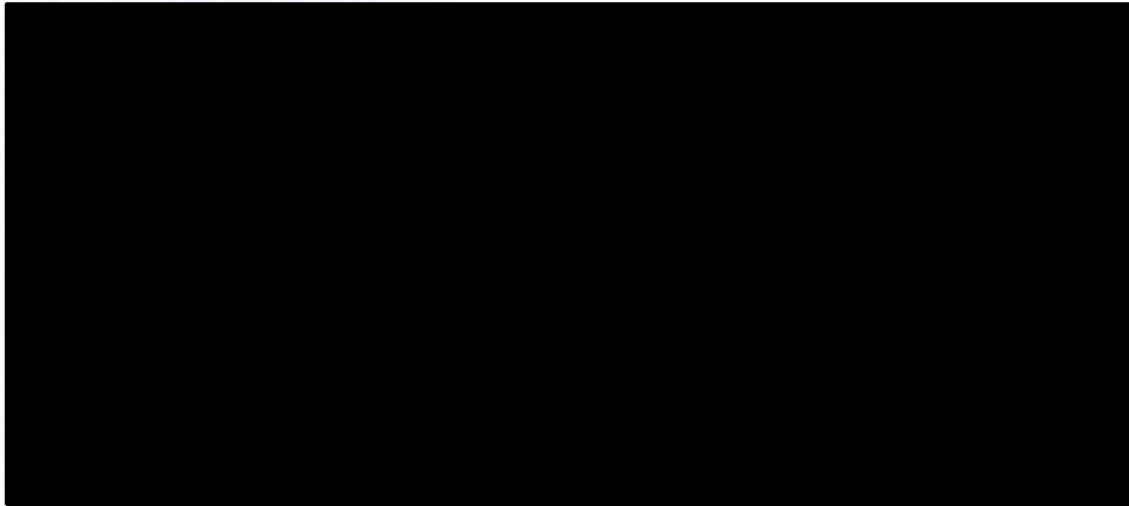
1. The **Christmas Concert** in collaboration with The Clyde Opera Orchestra Glasgow and the Consulate General of Romania (16 December 2024);



2. The **Wood Icon Painting Workshop** and the **Traditional Weaving Workshop**, which were held regularly throughout the year at our Church premises.

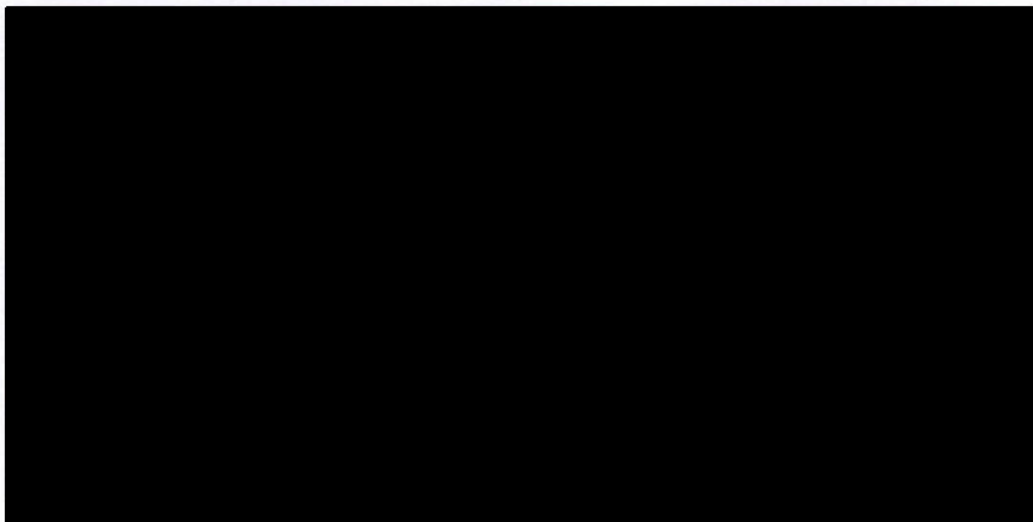


The **Romanian Sunday School** holds an important place within our community. Classes are organised at the Church every Sunday, divided by age groups from 5 to 18 years old. Pupils of the School also participated in educational visits around Edinburgh, including exclusive events such as the Private Visit to the Surgeons' Hall Museum (13 February 2024).



Throughout the year, the Church community also organised two cultural and ecumenical pilgrimages:

- **Pilgrimage to the Holy Island of Lindisfarne** (31 August 2024)
- **Pilgrimage to St Triduana's Chapel of Restalrig** (5 October 2024)





## **Financial review**

### **Statement of the charity's policy on reserves**

- No fixed assets.
- All of Charity's unrestricted funds are available as reserves to meet the future expenditures and costs (rent, insurance, equipment, ongoing activities etc.) and as a contingency against unforeseen costs. See Appendix 2, Receipts and payments accounts.

### **Details of any deficit**

There is no deficit

### **Donated facilities and services**

We have organised events for which our Church have asked for no fees.

### **Future plans**

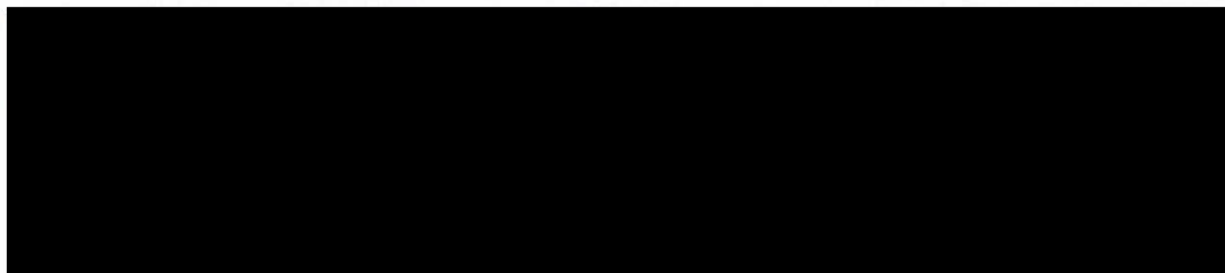
According to the Constitution of Charity.

### **Additional information**

-

## Declaration

Signed on behalf of the charity trustees:



Designation

Trustee /

Date

31 / 07 / 2025

## The Romanian Orthodox Church in Edinburgh

SC048786

## Receipts and payments accounts

| For the period from | Period start date |       |      | to | Period end date |       |      |
|---------------------|-------------------|-------|------|----|-----------------|-------|------|
|                     | Day               | Month | Year |    | Day             | Month | Year |
|                     | 01                | 11    | 2023 |    | 31              | 10    | 2024 |

## Section A Statement of receipts and payments

|                                                               | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |
|---------------------------------------------------------------|--------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|                                                               | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |
| <b>A1 Receipts</b>                                            |                    |                  |                            |                           |                            |                         |
| Donations                                                     | 18,553             | 5,905            |                            |                           | 24,458                     | 16,593                  |
| Legacies                                                      |                    |                  |                            |                           | -                          |                         |
| Grants                                                        | -                  |                  |                            |                           | -                          | 9,764                   |
| Receipts from fundraising activities                          | 1,315              |                  |                            |                           | 1,315                      | 992                     |
| Interest Received                                             | 709                |                  |                            |                           | 709                        | 359                     |
| Gross trading receipts                                        |                    |                  |                            |                           | -                          |                         |
| Income from investments other than land and buildings         |                    |                  |                            |                           | -                          |                         |
| Gift Aid                                                      | 3,015              |                  |                            |                           | 3,015                      |                         |
| Rents from land & buildings                                   |                    |                  |                            |                           | -                          |                         |
| Gross receipts from other charitable activities               |                    |                  |                            |                           | -                          |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A1 Sub total</b>                                           | <b>23,592</b>      | <b>5,905</b>     | <b>-</b>                   | <b>-</b>                  | <b>29,497</b>              | <b>27,708</b>           |
| <b>A2 Receipts from asset &amp; investment sales</b>          |                    |                  |                            |                           |                            |                         |
| Proceeds from sale of fixed assets                            |                    |                  |                            |                           | -                          |                         |
| Proceeds from sale of investments                             |                    |                  |                            |                           | -                          |                         |
| <b>A2 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total receipts</b>                                         | <b>23,592</b>      | <b>5,905</b>     | <b>-</b>                   | <b>-</b>                  | <b>29,497</b>              | <b>27,708</b>           |
| <b>A3 Payments</b>                                            |                    |                  |                            |                           |                            |                         |
| Expenses for fundraising activities                           |                    |                  |                            |                           | -                          |                         |
| Gross trading payments                                        | 2,908              |                  |                            |                           | 2,908                      | 2,072                   |
| Investment management costs                                   |                    |                  |                            |                           | -                          |                         |
| Payments relating directly to charitable activities           | 13,563             | 933              |                            |                           | 14,496                     | 27,102                  |
| Grants and donations                                          |                    |                  |                            |                           | -                          |                         |
| Staff Training                                                | 515                |                  |                            |                           | 515                        |                         |
| Governance costs:                                             |                    |                  |                            |                           | -                          |                         |
| Audit / independent examination                               |                    |                  |                            |                           | -                          |                         |
| Preparation of annual accounts                                | 956                |                  |                            |                           | 956                        | 956                     |
| Legal costs                                                   |                    |                  |                            |                           | -                          |                         |
| Other                                                         |                    |                  |                            |                           | -                          |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>A3 Sub total</b>                                           | <b>17,942</b>      | <b>933</b>       | <b>-</b>                   | <b>-</b>                  | <b>18,875</b>              | <b>30,130</b>           |
| <b>A4 Payments relating to asset and investment movements</b> |                    |                  |                            |                           |                            |                         |
| Purchases of fixed assets                                     |                    |                  |                            |                           | -                          |                         |
| Purchase of investments                                       |                    |                  |                            |                           | -                          |                         |
| <b>A4 Sub total</b>                                           | <b>-</b>           | <b>-</b>         | <b>-</b>                   | <b>-</b>                  | <b>-</b>                   | <b>-</b>                |
| <b>Total payments</b>                                         | <b>17,942</b>      | <b>933</b>       | <b>-</b>                   | <b>-</b>                  | <b>18,875</b>              | <b>30,130</b>           |
| <b>Net receipts / (payments)</b>                              | <b>5,650</b>       | <b>4,972</b>     | <b>-</b>                   | <b>-</b>                  | <b>10,622</b>              | <b>(2,422)</b>          |
| <b>A5 Transfers to / (from) funds</b>                         |                    |                  |                            |                           |                            |                         |
|                                                               |                    |                  |                            |                           | -                          |                         |
| <b>Surplus / (deficit) for year</b>                           | <b>5,650</b>       | <b>4,972</b>     | <b>-</b>                   | <b>-</b>                  | <b>10,622</b>              | <b>(2,422)</b>          |

## Section B Statement of balances

| Categories    | Details                                                    | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|---------------|------------------------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| B1 Cash funds | Cash and bank balances at start of year                    | (447)                              | 54,691                           |                                            |                                           | 54,244                               | 56,967                            |
|               | Surplus / (deficit) shown on receipts and payments account | 5,650                              | 4,972                            |                                            |                                           | 10,622                               | (2,723)                           |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               |                                                            |                                    |                                  |                                            |                                           | -                                    |                                   |
|               | Cash and bank balances at end of year                      | 5,203                              | 59,663                           | -                                          | -                                         | 64,867                               | 54,244                            |
|               | (Agree balances with receipts and payments account(s))     |                                    |                                  |                                            |                                           |                                      | 301                               |

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

|                 | Details | Fund to which asset belongs | Cost (if available)<br>to nearest £ | Current value (if available)<br>to nearest £ | Last year<br>to nearest £ |
|-----------------|---------|-----------------------------|-------------------------------------|----------------------------------------------|---------------------------|
| B3 Other assets |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         |                             |                                     |                                              |                           |
|                 |         | Total                       | -                                   | -                                            | -                         |

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

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

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

Signature

Print Name

Date of  
approval

31/07/25

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

The main purpose of the funds are to support the church with their Romanian Community in Edinburgh in terms of their Social, Civic, Cultural, Philanthropic and Religious Aspects. A distinct fundraising campaign was launched aiming to raise a deposit for the purchase of a space that will function as a church and a cultural and social centre of the Romanian community in Edinburgh. All donations received during this campaign are registered under the reference "DEPOSIT CHURCH" as restricted funds in the savings account of the Charity

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

|                                                                                                                                                             |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>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)</p> |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

| Authority under which paid | £ |
|----------------------------|---|
|                            |   |
|                            |   |
|                            |   |
|                            |   |
|                            |   |

|                                                                                                                              |  |
|------------------------------------------------------------------------------------------------------------------------------|--|
| <p>If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)</p> |  |
|------------------------------------------------------------------------------------------------------------------------------|--|

|                                                                                                                                                                                                                                                                         | Number of trustees | £     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------|
| reimbursement of travel costs as a volunteer using his own car to provide religious ministry, philanthropic activities, community service and visiting families in his position as minister of Church. Rates according to the Approved Mileage Allowance Payment (AMAP) | 1                  | 4,400 |
|                                                                                                                                                                                                                                                                         |                    |       |
|                                                                                                                                                                                                                                                                         |                    |       |
|                                                                                                                                                                                                                                                                         |                    |       |
|                                                                                                                                                                                                                                                                         |                    |       |
|                                                                                                                                                                                                                                                                         |                    |       |

|                        |                       | Transaction<br>amount (£) | Balance<br>outstanding at<br>period end (£) |
|------------------------|-----------------------|---------------------------|---------------------------------------------|
| Nature of relationship | Nature of transaction |                           |                                             |
|                        |                       |                           |                                             |
|                        |                       |                           |                                             |
|                        |                       |                           |                                             |
|                        |                       |                           |                                             |
|                        |                       |                           |                                             |

|  |
|--|
|  |
|--|

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

|                                              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|----------------------------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Donations (Standing Order and Bank Transfer) | 22,883                             | 5,905                            |                                            |                                           | 28,788                               | 27,708                            |
|                                              |                                    |                                  |                                            |                                           | -                                    |                                   |
|                                              |                                    |                                  |                                            |                                           | -                                    |                                   |
|                                              |                                    |                                  |                                            |                                           | -                                    |                                   |
| <b>Total</b>                                 | <b>22,883</b>                      | <b>5,905</b>                     | <b>-</b>                                   | <b>-</b>                                  | <b>28,788</b>                        | <b>27,708</b>                     |

## 2 Grants

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--------------------------------------|-----------------------------------|
|              |                                    |                                  | -                                    |                                   |
|              |                                    |                                  | -                                    |                                   |
|              |                                    |                                  | -                                    |                                   |
|              |                                    |                                  | -                                    |                                   |
| <b>Total</b> | <b>-</b>                           | <b>-</b>                         | <b>-</b>                             | <b>-</b>                          |

## 3 Gross receipts from other charitable activities

|                   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|-------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Interest Received | 709                                |                                  |                                            |                                           | 709                                  | 359                               |
|                   |                                    |                                  |                                            |                                           | -                                    |                                   |
|                   |                                    |                                  |                                            |                                           | -                                    |                                   |
|                   |                                    |                                  |                                            |                                           | -                                    |                                   |
|                   |                                    |                                  |                                            |                                           | -                                    |                                   |
|                   |                                    |                                  |                                            |                                           | -                                    |                                   |
| <b>Total</b>      | <b>709</b>                         | <b>-</b>                         | <b>-</b>                                   | <b>-</b>                                  | <b>709</b>                           | <b>359</b>                        |

## 4 Payments relating directly to charitable activities

|                          | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £ | Total last period<br>to nearest £ |
|--------------------------|------------------------------------|----------------------------------|--------------------------------------------|-------------------------------------------|--------------------------------------|-----------------------------------|
| Annual Lunch             | 900                                |                                  |                                            |                                           | 900                                  | 1,122                             |
|                          | 4,400                              |                                  |                                            |                                           | 4,400                                | 5,281                             |
| Items for Church Worship | 2,908                              |                                  |                                            |                                           | 2,908                                | 2,072                             |
| Rent                     | 7,408                              |                                  |                                            |                                           | 7,408                                | 6,310                             |
| Accountancy Fees         | 956                                |                                  |                                            |                                           | 956                                  | 956                               |
| Web Hosting              | 101                                |                                  |                                            |                                           | 101                                  | 85                                |
| Travels                  | 109                                |                                  |                                            |                                           | 109                                  |                                   |
| Charitable Donations     | 600                                |                                  |                                            |                                           | 600                                  |                                   |
| Bank Charges             | 45                                 |                                  |                                            |                                           | 45                                   | 101                               |
| Restricted expenses      |                                    | 933                              |                                            |                                           | 933                                  | 14,146                            |
| Miscellaneous            |                                    |                                  |                                            |                                           |                                      | 57                                |
| Staff Training           | 515                                |                                  |                                            |                                           | 515                                  |                                   |
|                          |                                    |                                  |                                            |                                           | -                                    |                                   |
| <b>Total</b>             | <b>17,942</b>                      | <b>933</b>                       | <b>-</b>                                   | <b>-</b>                                  | <b>18,875</b>                        | <b>30,130</b>                     |

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

|                                                            | Unrestricted<br>fund 1 - enter<br>name of fund<br>below | Unrestricted<br>fund 2 - enter<br>name of fund<br>below | Unrestricted<br>fund 3 - enter<br>name of fund<br>below | Unrestricted<br>fund 4 - enter<br>name of fund<br>below | Total<br>unrestricted<br>funds | Total<br>unrestricted<br>funds last period |
|------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|--------------------------------|--------------------------------------------|
|                                                            | Bank of<br>Scotland Current<br>Account                  |                                                         |                                                         |                                                         |                                |                                            |
| <b>Receipts</b>                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Donations                                                  | 18,553                                                  |                                                         |                                                         |                                                         | 18,553                         | 10,081                                     |
| Legacies                                                   |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Grants                                                     |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Gift Aid                                                   | 3,015                                                   |                                                         |                                                         |                                                         | 3,015                          |                                            |
| Receipts from fundraising activities                       | 1,315                                                   |                                                         |                                                         |                                                         | 1,315                          | 992                                        |
| Interest Received                                          | 709                                                     |                                                         |                                                         |                                                         | 709                            | 359                                        |
| Gross trading receipts                                     |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| buildings                                                  |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Rents from land & buildings                                |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Gross receipts from other charitable activities            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>23,592</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>23,592</b>                  | <b>11,432</b>                              |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Receipts from asset &amp; investment sales</b>          |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Proceeds from sale of fixed assets                         |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Proceeds from sale of investments                          |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                       | <b>-</b>                                   |
| <b>Total receipts</b>                                      | <b>23,592</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>23,592</b>                  | <b>11,432</b>                              |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Payments</b>                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Expenses for fundraising activities                        |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Gross trading payments                                     | 2,908                                                   |                                                         |                                                         |                                                         | 2,908                          | 2,072                                      |
| Investment management costs                                |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Payments relating directly to charitable activities        | 14,078                                                  |                                                         |                                                         |                                                         | 14,078                         | 12,956                                     |
| Grants and donations                                       |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Governance costs:                                          |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Audit / independent examination                            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Preparation of annual accounts                             | 956                                                     |                                                         |                                                         |                                                         | 956                            | 956                                        |
| Legal costs                                                |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
|                                                            |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>17,942</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>17,942</b>                  | <b>15,984</b>                              |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Payments relating to asset and investment movements</b> |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| Purchases of fixed assets                                  |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| Purchase of investments                                    |                                                         |                                                         |                                                         |                                                         | -                              |                                            |
| <b>Sub total</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                       | <b>-</b>                                   |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Total payments</b>                                      | <b>17,942</b>                                           | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>17,942</b>                  | <b>15,984</b>                              |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Net receipts / (payments)</b>                           | <b>5,650</b>                                            | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>5,650</b>                   | <b>(4,552)</b>                             |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Transfers to / (from) funds</b>                         |                                                         |                                                         |                                                         |                                                         | <b>-</b>                       |                                            |
|                                                            |                                                         |                                                         |                                                         |                                                         |                                |                                            |
| <b>Surplus / (deficit) for year</b>                        | <b>5,650</b>                                            | <b>-</b>                                                | <b>-</b>                                                | <b>-</b>                                                | <b>5,650</b>                   | <b>(4,552)</b>                             |

## Nature and purpose of funds

## Additional analysis (3)

## 6 Breakdown of restricted funds

|                                                            | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Restricted fund<br>4 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|------------------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|----------------------------------------------------|---------------------------|------------------------------------------|
|                                                            | Bank of<br>Scotland<br>Current Account             | Bank of<br>Scotland<br>Reserve<br>Account          |                                                    |                                                    |                           |                                          |
| <b>Receipts</b>                                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Donations                                                  |                                                    | 5,905                                              |                                                    |                                                    | 5,905                     | 6,512                                    |
| Legacies                                                   |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Grants                                                     |                                                    |                                                    |                                                    |                                                    | -                         | 9,764                                    |
| 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            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | 5,905                                              | -                                                  | -                                                  | 5,905                     | 16,276                                   |
| <b>Receipts from asset &amp; investment sales</b>          |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Proceeds from sale of fixed assets                         |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Proceeds from sale of investments                          |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Total receipts</b>                                      | -                                                  | 5,905                                              | -                                                  | -                                                  | 5,905                     | 16,276                                   |
| <b>Payments</b>                                            |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Expenses for fundraising activities                        |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Gross trading payments                                     |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Investment management costs                                |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Payments relating directly to charitable activities        | -                                                  | 933                                                |                                                    |                                                    | 933                       | 14,146                                   |
| Grants and donations                                       |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Governance costs:                                          |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Audit / independent examination                            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Preparation of annual accounts                             |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Legal costs                                                |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
|                                                            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
|                                                            |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | 933                                                | -                                                  | -                                                  | 933                       | 14,146                                   |
| <b>Payments relating to asset and investment movements</b> |                                                    |                                                    |                                                    |                                                    |                           |                                          |
| Purchases of fixed assets                                  |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| Purchase of investments                                    |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Sub total</b>                                           | -                                                  | -                                                  | -                                                  | -                                                  | -                         | -                                        |
| <b>Total payments</b>                                      | -                                                  | 933                                                | -                                                  | -                                                  | 933                       | 14,146                                   |
| <b>Net receipts / (payments)</b>                           | -                                                  | 4,972                                              | -                                                  | -                                                  | 4,972                     | 2,130                                    |
| <b>Transfers to / (from) funds</b>                         |                                                    |                                                    |                                                    |                                                    | -                         |                                          |
| <b>Surplus / (deficit) for year</b>                        | -                                                  | 4,972                                              | -                                                  | -                                                  | 4,972                     | 2,130                                    |

## Nature and purpose of funds

The main purpose of the funds are to buy a property or getting a long term lease which will allow us to develop and perform better the Charity's objectives: to provide Christian Orthodox religious services, cultural and educational events and also to provide care and relief for those members of community in need by reason of age, ill health, disability, financial hardship or another disadvantage

**Profit & Loss**  
The Romanian Orthodox Church in Edinburgh  
Accounting Year 2023/24

|                                           | Debit         | Credit        |
|-------------------------------------------|---------------|---------------|
| <b>Turnover</b>                           |               | <b>28,788</b> |
| Candles/ Icons/ Books/ christian products |               | 1,315         |
| Charitable donations Income               |               | 18,553        |
| Restricted Donations for Deposit          |               | 4,862         |
| Gift Aid                                  |               | 3,015         |
| Restricted -Charitable Donations Iceland  |               | 796           |
| Donation Sunday School Restricted Funds   |               | 197           |
| Restricted Anniversary                    |               | 50            |
| <b>add Other Income</b>                   |               | <b>709</b>    |
| Interest Received                         |               | 709           |
| <b>less Cost of Sales</b>                 | <b>2,908</b>  |               |
| Items for Church worship                  | 2,908         |               |
| <b>Gross Profit</b>                       |               | <b>26,589</b> |
| <b>less Administration Expenses</b>       | <b>15,452</b> |               |
| Annual Lunch                              | 900           |               |
|                                           | 4,400         |               |
| Restricted Expenses                       | 15            |               |
| Expenses Sunday School - Restricted Funds | 60            |               |
| Restricted Anniversary Expenses           | 858           |               |
| Rent                                      | 7,408         |               |
| Web Hosting                               | 101           |               |
| Auto Expenses                             | 109           |               |
| Accountancy Fees                          | 956           |               |
| Charitable Donations                      | 600           |               |
| Bank/Finance Charges                      | 45            |               |
| <b>less Staff Costs</b>                   | <b>515</b>    |               |
| Staff Training                            | 515           |               |

|                                                                  |                |
|------------------------------------------------------------------|----------------|
| <b>Operating Profit</b>                                          | <b>£10,622</b> |
| <i>less Drawings</i>                                             | <b>£0</b>      |
| <i>less Profit &amp; Loss journal entries</i>                    | <b>£0</b>      |
| <b>Retained Profit this period:</b>                              | <b>£10,622</b> |
| <b>Retained Profit brought forward:</b>                          | <b>£54,244</b> |
| <b>Distributable Reserves / Retained Profit carried forward:</b> | <b>£64,866</b> |

## Balance Sheet

### The Romanian Orthodox Church in Edinburgh

As at 31 Oct 24

|                                         | £              | £              |
|-----------------------------------------|----------------|----------------|
| <b>Capital Assets</b>                   |                |                |
| Net Book Value                          | 0              |                |
| <b>Current Assets</b>                   | <b>64,866</b>  |                |
| Bank Account: Business Checking Account | 2,043          |                |
| Bank Account: Savings Account           | 62,823         |                |
| <b>/ess Current Liabilities</b>         |                | <b>0</b>       |
| <b>Net Current Assets</b>               | <b>£64,866</b> |                |
| <b>Total Assets</b>                     | <b>£64,866</b> |                |
| <b>Owner's Equity</b>                   |                |                |
| Retained Profit                         |                | 64,866         |
| <b>Total Owner's Equity</b>             |                | <b>£64,866</b> |

## Independent Examiner's Report

|                                               |                                                       |    |      |                 |    |         |
|-----------------------------------------------|-------------------------------------------------------|----|------|-----------------|----|---------|
| Report to the trustees/ members of            | The Romanian Orthodox Church In Edinburgh             |    |      |                 |    |         |
|                                               | 123 High Street, Burntisland, United Kingdom, KY3 9AA |    |      |                 |    |         |
| Registered Charity Nmbcr                      | SC048786                                              |    |      |                 |    |         |
| On the Accounts of the charity for the period | Period Start Date                                     |    |      | Period End date |    |         |
|                                               | 1                                                     | 11 | 2023 | to              | 31 | 10 2024 |
| Set out on pages                              | 1                                                     |    |      |                 |    |         |

|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Regulations. 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 view given by 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:<br>- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations<br>- 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:                                                  | Zen Consultants (Scot) Ltd /Godspower Uzuh                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Relevant Professional qualification/professional body: | ACA/ICAEW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Address:                                               | 85 Glasgow Road, Edinburgh, EH12 8LJ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Date:                                                  | 30/07/2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |