



THE ORTHODOX PARISH  
OF ST JOHN OF KRONSTADT



**Annual Report  
to the Charities Commission  
For Year ended 31<sup>st</sup> March 2021**

**Registered Charity Number 801705**

**The Orthodox Parish of St John of Kronstadt  
Financial Accounts for the Year ended 31 March 2021**

<http://www.bath-orthodox.org.uk>

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# The Orthodox Parish of St John of Kronstadt

## Financial Accounts for the Year ended 31 March 2021

### 1. Introduction

This is the Annual Report for the Orthodox Parish of Saint John of Kronstadt at Bath, United Kingdom for the financial year 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021. The report provides the information and financial profile for the regulatory filing required by the Charities Commission (2011 Charities Act).

The report is in two parts:

- Part A - The Trustees' Annual Report
- Part B - The Financial Accounts 2020/21

### 2. Part A - Trustees' Report for year ended 31<sup>st</sup> March 2021

#### 2.1 Reference and Administration Details

- Charity Name : Orthodox Parish of Saint John of Kronstadt
- Registered charity number: 801705
- Date of charity registration: 13<sup>th</sup> July 1989
- Charity's principal address: 15 Alexandra Road, Bath, BA2 4PW
- Trustees: (in 2020)

	Name	Office (if any)
1	Mr Ian Bates	
2	Father Seraphim Johnson	Parish Priest
3	Mrs Ann Johnson	
4	Mother Sarah Overton	Convent
5	Father Richard Penwell	Priest
6	Metropolitan Kallistos Ware	Metropolitan

Names and addresses of advisors:

Type of Advisor	Name	Address
Accountant/Independent Examiner	OCL Accountancy	141 Englishcombe Lane Bath, BA2 2EL

**Chief Executive (or equivalent):** Father Seraphim Johnson

# **The Orthodox Parish of St John of Kronstadt**

## **Financial Accounts for the Year ended 31 March 2021**

### **Structure, Governance and Management**

#### Description of the charity's trusts

- The charity is constituted as "A Trust"
- The charity's governing document is a Trust Deed dated 5<sup>th</sup> June 1989 as amended by order dated 30<sup>th</sup> March 2004 and by memorandum dated 20<sup>th</sup> April 2004, and 7<sup>th</sup> November 2004.  
The serving group of trustees are appointed.

#### Additional governance issues

- Parish Council
  - The day-to-day management of resources and expenditure is through a Parish Council, comprising:
    - The Parish Priest (ex-officio) Fr. Seraphim Johnson together with:  
Eight members elected at a Parish Meeting every two years:
      - Priest Richard Penwell
      - Ann Johnson
      - Mother Sarah
      - James Jackson - Parish Secretary
      - Zoe Bates
      - Chris Hetherington - Treasurer
      - Phillip Lytra
      - Charles Hetherington - Church Warden

#### Management of major risks

- The membership of the Orthodox Christian community in Bath continues to grow. Our major risk has been the lack of long term tenure of the private residence and chapel that has been used for worship and meetings by the Parish since its foundation. In response to this the Parish Council has negotiated a lease with a local Anglican Church (St John`s Bathwick).
- The trustees' policy on reserves and their financial objectives are principally set to alleviate this risk (see section 2.5). That is, the aim is to accumulate the annual net resources (surplus) into the reserves to build sufficient funds for future years that will cover the costs of setting up a new church building when available. £6000 was paid to Fr Yves and Mrs B Dubois to restore the chapel at 48 Lyncombe Hill to a private residence.

## **The Orthodox Parish of St John of Kronstadt Financial Accounts for the Year ended 31 March 2021**

### **2.3 Key Objectives and Activities**

Summary of the objects of the charity:

- The advancement of the Orthodox Christian religion:
  - By procuring the establishment of a parish or parishes of persons at Bath or elsewhere and by promoting and encouraging a knowledge and understanding of the theology, spirituality, liturgical arts and life of the Orthodox Church among both Orthodox and non-orthodox Christians and among and for the benefit of the public at large.

Summary of the main activities in relation to these objects:

- The main activities are religious; education & training.
- The Parish provides care & counselling services, advocacy, advice and information.
- The main beneficiary groups include the general public/mankind, children and young people, the elderly and senior citizens.
- Widcombe, Bath & North East Somerset is our main geographical area of benefit, along with a worldwide presence through our international links and Parish web site.

### **2.4 Achievements and Performance**

Summary of the main achievements of the charity during the year

(1) The parish provides a spiritual home, pastoral care and hospitality to a wide variety of people throughout the year, through its worship, its pastoral ministry, weekly shared meals and other events.

(2) Talks and teaching are given as requested to a wide range of groups including other Christian bodies, schools and associations.

(3) The Parish also has a presence at Bath University through Mother Sarah's involvement with the University Chaplaincy.

(4) Due to the international nature of the city and university the Parish also provides a spiritual and social home for those from other countries including Cyprus, Greece, Russia and Romania.

(6) We have also been engaged in dialogue with Jewish and Muslim groups both locally and internationally in a spirit of mutual understanding and respect.

(7) Members of the Parish take part in projects in Bath and chaplaincy work at local prisons.

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**2.5 Financial Review**

Brief statement of the charity's policy on reserves

The trustees', from the onset of the charity in 1989, have each year accumulated the charity's annual net resources to reserve funds for expenditure in future years. The purpose of the reserve is threefold:

- (a) To enable the eventual setting up of a new Church building and Parish meeting room, then subsequently,
- (b) To restore the former 'Parish House' and private chapel to a private residence.
- (c) To achieve the objectives in section 2.3

[Note that the charity does not have funds that are materially in deficit].

The charity's principal sources of funds are:

- Covenant Gift Aid
- Other Donations
- Church Collections
- Bank Interest

The expenditure budget listed in section 3.5 is managed by the Parish Council to support the key objectives and activities of the charity found in section 2.3.

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**2020 - 2021 Financial Objectives**

The charity's financial objectives at year ending 31<sup>st</sup> March 2021 are:

**General Fund**

**Incoming resources** - The Parish continues to grow new members and families. This has enabled our income to remain relatively stable despite the economic climate. New covenants are slowly being pledged and existing covenants are generally being increased to keep pace with inflation as result of appeals at our AGM.

**Expenditure** - Our place for regular worship has moved to new premises at St. John of Bathwick, Bathwick, Bath, on the 1<sup>st</sup> May 2017. This is subject to a five-year legal agreement with the Church of England, Consistory Court, through the Bathwick Benefice, to rent part of St. John of Bathwick.

Our general reserves are currently in excess of £87,000 and will cover the above liabilities.

An indicative estimate of our annual expenditure for 2021/22 has shown to be £22,800 against our likely income for 2021/22 of about £23,500.

**Building Fund** - The trustees will endeavour to increase the level of funding received each year towards a new Church building (of our own) through fund raising events, seeking sponsors and new, additional, donations.

**2.6 Other Information**

The pursuit of a church building will remain a prime focus for the Parish Council and its Church Building Working Party during the forthcoming year. This will not be done, however, at the expense of the other works for which the parish has become respected.

**The Orthodox Parish of St John of Kronstadt  
Financial Accounts for the Year ended 31 March 2021**

**2.7 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

Date:



**The Orthodox Parish of St John of Kronstadt  
Financial Accounts for the Year ended 31 March 2021**

**3. Part B – Financial Accounts for the year ended 31<sup>st</sup> March 2021**

**3.1 Independent Examiner's Report**

**Report to the Trustees of The Orthodox Parish of St John of Kronstadt on the Financial Accounts for the year ended 31 March 2021 as set out on pages 11 to 18.**

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

It is my responsibility to:

- Examine the accounts under section 145 of 2011 Act
- To follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- To state whether particular matters have come to my attention

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations for 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.

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 trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 130 of the Act) and that the accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act.

Signature

Date:

OCL Accountancy,  
141, Englishcombe Lane  
Bath, BA2 2EL

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**3.2 Statement of Financial Activities (SoFA)**

		Unrestricted (General) Funds	Restricted Income Funds	Total for year 2020/21	Total for year 2019/20
<b><u>Incoming Resources</u></b>					
<b>Incoming resources from generated funds</b>					
S01	Voluntary Income	48,802.17	50.00	48,852.17	31,988.26
S02	Activities for generating funds	-	-	-	61.00
S03	Investment Income	28.99	46.56	75.55	224.43
S04	<b>Incoming resources from charitable activities</b>	58.50	-	58.50	2,029.72
S05	<b>Other income resources</b>	-	-	-	-
S06	<b>Total incoming resources</b>	<b>48,889.66</b>	<b>96.56</b>	<b>48,986.22</b>	<b>34,303.41</b>
<b><u>Resources Expended</u></b>					
<b>Cost of generating funds</b>					
S07	Cost of generating voluntary income	-	-	-	-
S08	Fundraising trading costs	(134.65)	-	(134.65)	2,553.71
S09	Investment management costs	70.00	-	70.00	60.00
S10	<b>Charitable Activities</b>	19,041.16	94.80	19,135.96	22,802.52
S11	<b>Governance Costs</b>	1,075.00	-	1,075.00	1,745.80
S12	<b>Other resources expended</b>				
	Donations	12,701.06	-	12,701.06	459.99
	Refurbishment of 48 Lyncombe Hill	-	6,000.00	6,000.00	-
	Depreciation	636.13	-	636.13	795.17
S13	<b>Total resources expended</b>	<b>33,388.70</b>	<b>6,094.80</b>	<b>39,483.50</b>	<b>28,417.19</b>
S14	<b>Net Incoming resources before transfers</b>	15,500.96	(5,998.24)	9,502.72	5,886.22
S15	<b>Gross transfers between funds</b>	-	-	-	-
S16	<b>Net incoming resources before other recognised gains</b>	15,500.96	(5,998.24)	9,502.72	5,886.22
<b><u>Other recognised gains/(losses)</u></b>					
S17	Gains & loss on revaluation of fixed assets for charity own use	-	-	-	-
S18	Gains & loss on assets	-	-	-	-
S19	<b>Net movement in funds</b>	<b>15,500.96</b>	<b>(5,998.24)</b>	<b>9,502.72</b>	<b>5,886.22</b>
S20	<b>Total funds brought forward at 1st April 2020</b>	72,475.93	92,584.29	165,060.22	159,174.00
S21	<b>Total funds carried forward at 31st March 2021</b>	<b>87,976.89</b>	<b>86,586.05</b>	<b>174,562.94</b>	<b>165,060.22</b>

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**3.3 Balance Sheet**

	Unrestricted (General) Funds	Restricted Income Funds	Total for year 2020/21	Total for year 2019/20	% Current Year Variance + / (-)
<b><u>Fixed Assets</u></b>					
Tangible Assets	<b>2,933.55</b>	-	<b>2,933.55</b>	<b>3,569.68</b>	(18%)
<b><u>Current Assets</u></b>					
Deposits paid - St Johns	500.00	-	500.00	500.00	0%
Debtors & Prepayments	1,059.06	-	1,059.06	1,059.06	0%
Stock on hand	1,243.85	-	1,243.85	965.20	29%
Cash at Bank & In Hand	85,168.97	86,586.05	171,755.02	161,966.96	6%
	<b>87,971.88</b>	<b>86,586.05</b>	<b>174,557.93</b>	<b>164,491.22</b>	6%
<b><u>Current Liabilities</u></b>					
Creditors & Accruals	<b>(2,928.54)</b>	-	<b>(2,928.54)</b>	<b>(3,000.68)</b>	(2%)
<b><u>Net Current Assets</u></b>	<b>85,043.34</b>	<b>86,586.05</b>	<b>171,629.39</b>	<b>161,490.54</b>	6%
<b><u>Net Assets</u></b>	<b>87,976.89</b>	<b>86,586.05</b>	<b>174,562.94</b>	<b>165,060.22</b>	6%
<b><u>Funds of the charity</u></b>					
Unrestricted - General Parish Fund	87,976.89	-	87,976.89	72,475.93	21%
Restricted - Alison Fund	-	364.19	364.19	364.19	0%
Restricted - Building Fund	-	88,530.87	88,530.87	94,434.31	(6%)
Restricted - Youth Group	-	(1,825.21)	(1,825.21)	(1,730.41)	5%
Restricted - Appeal Fund	-	(483.80)	(483.80)	(483.80)	0%
<b>Total Funds</b>	<b>87,976.89</b>	<b>86,586.05</b>	<b>174,562.94</b>	<b>165,060.22</b>	6%

Increase (decrease) in funds  
between 2019/20 and  
2021/21  
**9502.72**

Signed by two trustees on behalf of  
all trustees

Signature	Print Name	Date

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**3.4 Notes to the Accounts**

**Basis of Preparation & Accounting**

The accounts have been prepared on the accruals basis and income and expenditure as they are earned or incurred, rather than as cash is received or paid. This is in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005).

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year. No changes have been made to accounts for previous years.

**Fund Accounting**

The charity's unrestricted (general) funds consist of funds which the charity may use for its purpose at its own discretion. The charity's restricted funds are those where the donor's grants and other generated income (e.g. Gift Aid) have been specified for individual projects (see section 3.4.6).

**Voluntary Income**

All voluntary income is included in income on receipt.

**Fixed Assets**

Tangible fixed assets are written off at the rate of 20% on a reducing balance, which is estimated to cover the length of the assets' useful lives.

**3.4.1 Details of certain Items of Expenditure**

<b>Trustees Expenses</b>	<b>This Year 2020/21</b>	<b>Last Year 2019/20</b>
Number of Trustees who were paid expenses	-	-
Nature of Expenses	(1) Part contribution to: council tax, electricity, gas and water bills for "Parish House". (2) Part contribution to "Parish House" maintenance. (3) Telephone, Travel & Subsistence as incurred for Pastoral Care. (4) Postage, Stationery, Photocopying. (5) Communion wine, incense & candles	
<b>Total Amount Paid</b>	-	-

**The Orthodox Parish of St John of Kronstadt**  
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**Fees Accrued for the independent examination of the accounts**

	<b>This Year 2020/21</b>	<b>Last Year 2019/20</b>
Independent Examiner's Accrued Fee for reporting on the accounts	1,000.00	2,011.30
Other Fees	-	-

**3.4.2 Paid Employees**

**Parish Priest Honorarium**

	<b>This Year 2020/21</b>	<b>Last Year 2019/20</b>
Gross wages, salaries and benefits in kind	6,742.74	7,360.00
Employer's national insurance costs	-	-
Pension costs	-	-
<b>Total Staff Costs</b>	<b>6,742.74</b>	<b>7,360.00</b>

**Average number of full-time equivalent employees in the year**

	<b>This Year 2020/21</b>	<b>Last Year 2019/20</b>
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other (Parish Priest)	2	2
<b>Totals</b>	<b>2</b>	<b>2</b>

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**3.4.3 Tangible Fixed Assets**

**Cost or Valuation**

	Freehold land & buildings	Equipment	Fixtures & Fittings	Chapel Renovations	Payments on account and assets under construction	Totals
Balance b/f at 1 <sup>st</sup> April 2020	-	3,665.44	5,192.61	389.00	-	9,247.05
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance c/f at 31 <sup>st</sup> March 2021	-	3,665.44	5,192.61	389.00	-	9,247.05

**Accumulated depreciation and impairment provisions**

	Freehold land & buildings	Equipment	Fixtures & Fittings	Chapel Renovations	Payments on account and assets under construction	Totals
Balance b/f at 1 <sup>st</sup> April 2020	-	2,565.98	3,111.39	-	-	5,677.37
Depreciation Charge	-	219.89	416.24	-	-	636.13
Impairment	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance c/f at 31 <sup>st</sup> March 2021	-	2,785.87	3,527.63	-	-	6,313.50

**Net Book Value of Tangible Fixed Assets**

	Freehold land & buildings	Equipment	Fixtures & Fittings	Chapel Renovations	Payments on account and assets under construction	Totals
Carried forward at 31 <sup>st</sup> March 2021	-	879.57	1,664.98	389.00	-	2,933.55
Brought forward at 1 <sup>st</sup> April 2020	-	1,099.46	2,081.22	389.00	-	3,569.68

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**Financial Accounts for the Year ended 31 March 2021**

**3.4.4 Debtors & Prepayments**

Analysis of Debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last Year	This year	Last Year
Trade Debtors	-	-	-	-
Deposits paid - St Johns	-	-	500.00	500.00
Amounts due from subsidiary & assoc. undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments & Accrued Income	1,059.06	1,059.06	-	-
<b>Totals</b>	<b>1,059.06</b>	<b>1,059.06</b>	<b>500.00</b>	<b>500.00</b>

**3.4.5 Creditors & Accruals**

Analysis of Creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last Year	This year	Last Year
Loans & Overdrafts	-	-	-	-
Trade creditors	3,583.00	186.40	-	-
Amounts due to subsidiary & assoc. undertakings	-	-	-	-
Other creditors	(1,654.46)	802.98	-	-
Accruals & deferred income	1,000.00	2,011.30	-	-
<b>Totals</b>	<b>2,928.54</b>	<b>3,000.68</b>	<b>-</b>	<b>-</b>

**The Orthodox Parish of St John of Kronstadt**  
**Financial Accounts for the Year ended 31 March 2021**

**3.4.6 Endowment & Restricted Income Funds**

**Funds Held**

<b>Fund Name</b>	<b>Type</b>	<b>Purpose &amp; Restrictions</b>
<b>Building Fund</b>	Restricted (R)	This fund is for accumulating money for the eventual purchase or lease, renovation and fitting out a new (future) church building & meeting rooms. The fund income includes restricted gift-aided covenants and donations, together with monies from specific fundraising events.
<b>Alison Fund</b>	Restricted (R)	Parish (and associated) members provide gift-aided covenants and regular donations through this fund for the specific purpose of partially supporting the expenses of the Orthodox Church & Parish of the Iveron Ikon of the Mother of God in Alatyr, Russia, together with a resident pastoral worker (Alison) in Alatyr - a former member of the Bath parish. <b>Alison Fund is closed, all money on the account will be given to recipient or redirected to other activities according to recipient wish.</b>
<b>Youth Group</b>	Restricted (R)	This fund is to support the expenses incurred resulting from the activities of the Church Youth Group. Income is from a specific gift-aided donation. Decision was made to support Youth Group and Sunday School with regular payments from general donations.
<b>Appeals Fund</b>	Restricted (R)	This fund covers various gifts made by the parishioners in response to appeals made the Archdiocese to support their Churches in need or in response to UK National disaster Appeals etc.

**Movement of Restricted Funds**

<b>Fund Names</b>	<b>Fund Balances b/f</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Gains &amp; Losses</b>	<b>Fund Balances c/f</b>
<b>Building Fund</b>	94,434.31	96.56	(6,000.00)	-	-	88,530.87
<b>Alison Fund</b>	364.19	-	-	-	-	364.19
<b>Youth Group</b>	(1,730.41)	-	(94.80)	-	-	(1,825.21)
<b>Appeals Fund</b>	(483.80)	-	-	-	-	(483.80)
<b>Total Funds</b>	<b>92,584.29</b>	<b>96.56</b>	<b>(6,094.80)</b>	<b>-</b>	<b>-</b>	<b>86,586.05</b>