

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales · Charity number 1188044

Details

Other names	ALL SAINTS AND SAINT ARCHDEACON STEPHEN ROMANIAN ORTHODOX PARISH CARDIFF (NAME ACCORDING TO THE RELIGIOUS STATUTE), ROMANIAN ORTHODOX PARISH OF CARDIFF (BANK ACCOUNT NAME)
Status	Registered
Legal form	CIO
Registered	2020-02-18
Register	View on the Charity Commission register

Contact

Address	St Luke's Church 561 Cowbridge Road East Cardiff CF5 1BD
Phone	07854920407
Email	parohie@bisericaortodoxacardiff.com
Website	http://bisericaortodoxacardiff.com/

Activities

Objects: To advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and with the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe and the Romanian Orthodox Archdiocese of Great Britain and Northern Ireland, particularly, but not exclusively, by providing a place of worship, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious acts, missionary and outreach work.

Activities: ROPASC is committed to enabling as many people as possible to worship at our current rented church. We try to enable people to live their Orthodox Christian faith through worship and prayer, raising awareness and understanding of Orthodox beliefs and practices, and their knowledge and trust in Our Lord Jesus Christ.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£180,402	£40,427	-	-
2023-12-31	£295,396	£19,809	-	-
2022-12-31	£51,748	£16,959	-	-
2021-12-31	£50,021	£24,080	-	-
2020-12-31	£162,816	£11,622	-	-

Trustees

Name	Role	Appointed
Rev Sorin Adrian Chirila	Chair	2011-01-01
Adrian Constantin Dumitru		2019-09-29
Cornelia Nicoleta Protopopescu		2019-09-29
Ioan Hojda		2025-01-19
Ioan Petri		2019-09-29
Ioana Plesa		2019-09-29
Radu-Cosmin Pitis		2025-01-19
Tudor-Vlad MOISIN Dr		2022-05-23

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales - Charity number 1188044

Accounts

REGISTERED CHARITY NUMBER: 1188044

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

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FOR THE YEAR ENDED 31 DECEMBER 2024

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES

Aim and purposes

The Romanian Orthodox Parish of All Saints Cardiff (ROPASC) CIO has the responsibility of co-operating with the incumbent priest, Father Sorin Chirila, to advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and within the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, especially, but not exclusively, by providing a place for regular worship and prayer, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious services, pastoral and outreach work.

Objectives and Activities

ROPASC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

When planning our activities, the incumbent priest and the trustees are mindful of the Charity Commission's general guidance on public benefit and the specific guidance on charities for the advancement of religion. In particular, we aim to enable members of the public to live out their faith as part of our parish community through:

- i) Providing a regular place for parishioners to gather in worship and prayer and to strengthen their faith and place within the Romanian Orthodox Christian Family.
- ii) Providing pastoral care for people living in the parish and surrounding area, including visiting the sick, bereaved, or vulnerable.
- iii) Providing missionary and outreach work within the community.

Additionally, ROPASC aims to advance such other charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time, including the advancement of infant and adult education in a Christian spirit, and the relief of those in need.

Achievements and Performance

Worship and Prayer

In June we completed the purchase of the freehold of the former Methodist Church on Cowbridge Road West in Ely, Cardiff, which means that the parish now possesses its own premises for the first time.

During the year we continued to hold weekly Friday evening and Saturday morning services as well as the Sunday Mass, all of which continue to be well attended. The purchase of the new church premises has made it easier for the priest to offer additional opportunities for confession to parishioners and has also enabled the parish to hold an increasing number of other weekday services, which were previously difficult to arrange in the Anglican church. New members of the congregation were welcomed during the year, and the parish has sought to publicise itself via social media groups related to the Romanian community in South Wales.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES (continued)

Pastoral Care

The Sunday School for children continued to be held after services on every first Sunday of the month, initially at the St Vincent's Centre, Ely Bridge, but subsequently in the new church building. The school is attended by children in the presence of their parents. Religious instruction and education about Romanian history, geography and culture is given on an age-appropriate basis to the children by adult volunteers from the congregation, under the supervision of Mariana Moisin.

During the year, the parish established WhatsApp messaging groups to improve the organisation and co-ordination of the parishioners' voluntary efforts.

Opportunities for confession continued to be offered to the congregation on Saturdays after the morning service and in the evening, but the priest is now also able to offer confession in the new church at other times during the week. We also held regular meals and coffee afternoons for the community, which served both to strengthen existing bonds within the congregation and to integrate new parishioners into the church community and the area. The priest also made regular house visits on request to bless houses or new-born babies.

Mission and Outreach

Helping those in need is an important aspect of the Christian faith. During the year, church members were invited to contribute funds to help other parishioners who required financial assistance with family funeral costs and £3,747 was distributed or spent to this end. Additionally, a fifty-year lease on a burial plot for three persons in St Woolos Cemetery was purchased on behalf of the parish for £3,234.09 to enable parishioners who cannot afford to repatriate their deceased family members to be buried in the locality. The purchase was agreed by the trustees at a meeting on 11th August.

As usual, special prayer services were held throughout the year for parishioners experiencing severe illness.

Ecumenical Relationships

Father Chirila maintained regular contact with the other priests of the Romanian Orthodox Metropolitanate of Western and Southern Europe to share advice and information. In October the priest and two parishioners attended the Inauguration of the new Romanian Orthodox Archbishop in London.

Younger members of the parish community continued to be encouraged to fortify their faith through membership of the NEPSIS group for Orthodox youth, which also serves to foster and strengthen relationships with other churches. During the year the NEPSIS group held regular meetings and kept in touch with the NEPSIS community in the UK and abroad. Several members visited a NEPSIS congress held in London in December.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES (continued)

Financial Review

Income

Total receipts of donated unrestricted funds amounted to £173,447.79 during the financial year January 1st 2024 to December 31st 2024 (prior year £295,396.13). There were no restricted donations.

This comprised:

- i) £26,101.75 in cash collections at church services and ad hoc or miscellaneous undesignated donations to the bank account (prior year £43,745.51)
- ii) £140,725.52 in designated (but unrestricted) bank donations (prior year £243,128.43).

Additional income sources were:

- i) A HMRC Gift Aid receipt of £6,711.52 (prior year £4,000).
- ii) £6,304.23 in gross interest earned on money in the bank savings account (prior year £4,372.19)
- iii) £650 was received from the performance of sacramental offices

Expenditure and Donations

Total annual expenditure during the year (excluding the purchase of the church from reserves) was £40,427.44 (prior year £19,809.40), of which the principal components were:

- i) The monthly stipend paid to the incumbent priest, Sorin Chirila, totalled £15,600 (prior year £7,200). The increase in the priest's stipend to £2,000 per month was agreed at a general meeting of parishioners and was ratified by a vote of the trustees (from both of which the priest absented himself) on 8th July and reflects the fact that the priest's job became full-time after the purchase of the new church in June.
- ii) Expenditure on rental of the St Luke's church premises was £5,010 (prior year £4,680). At the meeting on 8th July the trustees and parishioners agreed that the parish will continue to rent St Luke's Anglican church for some services until such time as the new church premises are deemed to be suitable for full-time use.
- iii) The cost of hosting and maintaining the parish website was £121.42 (prior year £244.57).
- iv) Bank charges totalled £263.30 (prior year £332.48).
- v) In total, £5,830.75 was donated to worthy causes during the financial year (prior year £4,094). Of this, £3,747 was donated to, or spent on behalf of, parishioners requiring assistance with funeral costs, as approved at trustees' meetings on 30th July and 28th October. Additionally, £1,765 was donated to the Romanian Orthodox Church, Paris and London, of which £1,320 was directed to a fund to assist victims of flooding in Romania.
- vi) Professional fees totalling £5,087.14 were expended in relation to the church property purchase (prior year total £2,640.95).
- vii) £4,400 was spent on improvements to the roof of the new church.

The net result for the year was an excess of receipts over payments of £139,974.58 (prior year £275,586.73).

At year-end the savings account balance was £163,639.81 as compared to a balance at the beginning of the year of £475,000, a decrease of £311,360.19 (prior year increase was £266,770.97), reflecting our purchase of the church premises.

At year-end the current account balance was £676.72 as compared to a balance at the beginning of the year of £2,511.36 (a decrease of £1,834.64).

At year-end total assets, including the freehold of the new church premises and the burial plot (at cost), were therefore £627,485.94 compared to total assets at the beginning of the year of £487,511.36. The cash funds of £164,316.53 are unrestricted, although the majority has been nominally designated for the

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2024

REPORT OF THE TRUSTEES (continued)

necessary improvements and decoration of the new church premises, which is likely to commence in late 2025 or early 2026.

Reserves policy

ROPASC's reserves policy is to maintain a sum approximately equivalent to three months' running costs and is currently set at £3,000. All ROPASC funds are unrestricted, and our income currently exceeds our expenditure by a significant margin, and this has been the case throughout the year. This policy will be reviewed during the next financial year, when we should be able to gain a more accurate understanding of the running costs of maintaining our own church property and a full-time priest. The reserves policy will certainly need to be amended in order to meet the larger sums required to maintain the property over the long-term and to reflect the significant depletion of our cash reserves as a result of the purchase of the new church premises and the likely future costs of improvements to its fabric.

Structure, governance and management

The method of appointment of ROPASC trustees is set out in the Constitution of Charitable Incorporated Organisation. The Board of Trustees consists of the incumbent priest (Father Sorin Chirila) and church members elected at the Annual General Meeting.

The trustees are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the charity are to be spent.

During 2024 nineteen trustees' meetings were held, the majority of which took place online via Zoom.

In September we held an annual general meeting of parishioners with the aim of sharing information and suggestions for future progress, and to discuss potential alterations and improvements to the new church property. The trustees also delivered the financial review for the previous year.

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was prepared and approved by the trustees of ROPASC on 16 October 2025 and signed on their behalf by



Father Sorin Chirila

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

The Romanian Orthodox Parish of All Saints Cardiff is based c/o St. Luke's Church, 561 Cowbridge Road East, Cardiff, CF5 1BD. The charity's correspondence address is c/o The Treasurer, ROPASC, 29 Ryder Street, Cardiff, CF11 9BS.

ROPASC is a CIO according to the Charities Act 2011.

Trustees who have served from 1st January 2024 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila
Adrian Dumitru
Ioan Petri
Ioana Plesa
Cornelia Protopopescu
Tudor-Vlad Moisin
Ioan Hojda (appointed 19 January 2025)
Radu-Csomin Pitis (appointed 19 January 2025)

Independent examiner:
J M Roderick, BSc ACA
WJ James & CO,
Bishop House,
10 Wheat Street,
Brecon,
Powys
LD3 7DG

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

FOR THE YEAR ENDED 31 DECEMBER 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF ROMANIAN ORTHODOX
PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2024 which are set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J M Roderick

J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

21/10/2025
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2024

	Designated funds			Other designated funds	Total 2024	Total 2023
	Unrestricted funds	Coronavirus Fund	New Church			
	£	£	£	£	£	£
Income from:						
Donations and fundraising	32,722	-	12,721	128,005	173,448	290,874
Income from Functions	650	-	-	-	650	150
Other Income & interest	6,304	-	-	-	6,304	4,372
	39,676	-	12,721	128,005	180,402	295,396
Expenditure on:						
Stipend	15,600	-	-	-	15,600	7,200
Rent	5,010	-	-	-	5,010	4,680
Water rates	124	-	-	-	124	-
Premises insurance	826	-	-	-	826	-
Electricity and gas	1,230	-	-	-	1,230	-
Printing, stationery & website	383	-	-	-	383	245
Grants payable	5,831	-	-	-	5,831	4,094
Accountancy fees	642	-	-	-	642	600
Legal fees	2,906	-	-	-	2,906	-
Professional fees	2,181	-	-	-	2,181	2,641
Repairs and renewals	4,400	-	-	-	4,400	-
Subscriptions	72	-	-	-	72	17
Other costs	1,157	-	-	-	1,157	332
Miscellaneous expenses	-	-	-	-	-	-
Depreciation	65	-	-	-	65	-
Total expenditure	40,427	-	-	-	40,427	19,809
Net income and net movement in funds for the year	(751)	-	12,721	128,005	139,975	275,587
Transfers between funds	-	-	-	-	-	-
Balances brought forward at 1 January 2024	193,133	-	254,361	40,017	487,511	211,924
Balances carried forward at 31 December 2024	192,382	-	267,082	168,022	627,486	487,511

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

BALANCE SHEET

AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		463,169	-	
CURRENT ASSETS					
Debtors	5		-	10,000	
Cash at bank and in hand		164,317		477,511	
			164,317		487,511
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>627,486</u></u>		<u><u>487,511</u></u>
FUNDS					
General					
Unrestricted			192,382		193,133
Designated					
New church			267,082		254,361
Other designated funds			168,022		40,017
			<u><u>627,486</u></u>		<u><u>487,511</u></u>

Signed by the trustee on behalf of the board of trustees



Date 21.10.2025

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

NOTES TO THE FINANCIAL STATEMENTS

AT 31 DECEMBER 2024

I. ACCOUNTING POLICIES

Basis of Preparation

Romanian Orthodox Parish of All Saints Cardiff CIO is a charitable incorporated organisation registered with the Charity Commission in England and Wales.

The accounts have been prepared in accordance with the applicable accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" (The Charities SORP FRS 102) effective 1 January 2019 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Incoming resources

Monetary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift Aid relief on eligible donations is recognised on an accruals basis at the same point as the original donation.

Investment income is recognised at the time of being received.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

NOTES TO THE FINANCIAL STATEMENTS

AT 31 DECEMBER 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property - Nil

Burial plot - 2% Straight line

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

NOTES TO THE FINANCIAL STATEMENTS

AT 31 DECEMBER 2024

2. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no trustees received any remuneration or other benefits

During the year ended 31 December 2024, expenses totalling £1,156 (2023: £Nil) were reimbursed or paid directly to the Trustee in relation to the reimbursement of costs incurred on behalf of the Charity.

3. TAXATION

The charity is exempt from corporation tax on its charitable activities.

4. TANGIBLE ASSETS

	Freehold property £	Burial plot £	Total £
COST OR VALUATION			
At 1 January 2024	-	-	-
Additions	460,000	3,234	463,234
Disposals	-	-	-
At 31 December 2024	460,000	3,234	463,234
DEPRECIATION			
At 1 January 2024	-	-	-
Charge for the year	-	65	65
Disposals	-	-	-
At 31 December 2024	-	65	65
NET BOOK VALUE			
At 31 December 2024	460,000	3,169	463,169
At 31 December 2023	-	-	-

5. DEBTORS

	2024 £	2023 £
Prepayments	-	10,000
	-	10,000

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

NOTES TO THE FINANCIAL STATEMENTS

AT 31 DECEMBER 2024

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds		2024 £	2023 £	
		Coronavirus Fund £	New Church £			Other designated funds £
Current assets	192,382	-	267,082	168,022	627,486	487,511
TOTAL	192,382	-	267,082	168,022	627,486	487,511

RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales - Charity number 1188044

Accounts

REGISTERED CHARITY NUMBER: 1188044

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Aim and purposes

The Romanian Orthodox Parish of All Saints Cardiff (ROPASC) CIO has the responsibility of co-operating with the incumbent priest, Father Sorin Chirila, to advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and within the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, particularly, but not exclusively, by providing a place for regular worship and prayer, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious services, pastoral and outreach work.

Objectives and Activities

ROPASC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

When planning our activities, the incumbent and the trustees are mindful of the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. In particular, we aim to enable members of the public to live out their faith as part of our parish community through:

- i) Providing a regular place for parishioners to gather in worship and prayer and to strengthen their faith and place within the Romanian Orthodox Christian Family.
- ii) Providing pastoral care (visiting the sick, bereaved, or vulnerable) for people living in the parish and surrounding area.
- iii) Providing missionary and outreach work within the community.

Additionally, ROPASC aims to advance such other charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time, including the advancement of infant and adult education in a Christian spirit, and the relief of those in need.

Achievements and Performance

Worship and Prayer

We continued the weekly Friday evening and Saturday morning services initiated in 2021. The Sunday Mass continues to be well attended despite having to commence early in the morning in order to avoid clashing with the subsequent Anglican service. Several new members of the congregation were welcomed during the year.

We continued to search for a new premises more appropriate to our present and future needs, but throughout the year enjoyed a good relationship with the rector and congregation of St. Luke's, whose church we are renting.

Fourteen baptisms and three weddings took place during the year.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Pastoral Care

A Sunday School for children was initiated following a meeting of the trustees on 15 February 2022, to be held after services on every first Sunday of the month at the St Vincent's Centre, Ely Bridge. The school is attended by children in the presence of their parents. Religious instruction and education about Romanian history and culture is given on an age-appropriate basis to the children by various adult volunteers from the congregation, under the supervision of Mariana Moisin

Opportunities for confession continued to be offered to the congregation on Saturdays after the morning service and in the evening. We also held occasional meals and picnics for the community, which served both to strengthen existing bonds within the congregation and to integrate new parishioners into the church community and the city. The priest also made regular house visits on request to bless houses or new-born babies.

Mission and Outreach

Helping those in need is an important aspect of the Christian faith. During the year church members were invited to contribute funds to help other parishioners who required financial assistance with funeral and repatriation costs. We raised £2,140 to this end, of which £2,000 was distributed to those in need of financial help. Additionally, £1,000 was distributed to parishioners suffering short-term financial difficulties and illness. Special prayer services were also held through the year for parishioners experiencing severe illness.

In March the congregation donated goods to be sent to the people of Ukraine.

Ecumenical Relationships

Throughout the year, Father Chirila kept in regular contact with the other priests of the Romanian Orthodox Metropolitanate of Western and Southern Europe to share advice and information. He also led a small group of parishioners on a pilgrimage to Mount Athos in July 2022.

We invited members of St Luke's Anglican Church for a luncheon on 3 September 2022 in order to strengthen ties between the two congregations.

Younger members of the parish community continued to be encouraged to fortify their faith through membership of the Nepsis group for Orthodox youth, which also serves to foster and strengthen relationships with other churches. During the year the Nepsis group held regular meetings and undertook several pilgrimages.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

Income

Total receipts on unrestricted funds amounted to £51,748 during the financial year 1 January 2022 to 31 December 2022 (prior year £50,021). There were no restricted donations.

This comprised:

- i) £20,767 in cash collections at church services and *ad hoc* or miscellaneous undesignated donations to the bank account (prior year £26,320)
- ii) £17,530 in bank donations designated for (but not restricted to) the fund to purchase our own church premises (prior year £16,935)
- iii) £2,140 raised to assist parishioners with funeral and repatriation costs
- iv) £1,290 raised to purchase Christmas gifts for children and to give assistance to any parishioners experiencing financial difficulties.
- v) A HMRC Gift Aid receipt of £8,862.45. This was the charity's first Gift Aid receipt.
- vi) £409 in gross interest earned on money in the bank savings account (prior year £41)
- vii) £750 donated by those receiving the sacraments of marriage and baptism (prior year £600)

Expenditure and Donations

The monthly stipend paid to the priest, Sorin Chirila, totalled £7,200 (prior year £5,400 - a raise in his stipend to reflect his increased workload having been approved at a meeting of the trustees on 30 December 2021).

Expenditure on rental of the church premises was £4,680 (prior year £4,695).

The cost of hosting and maintaining the parish website was £109 (prior year £103).

Bank charges totalled £171 (prior year £108).

£2,000 was donated to parishioners requiring assistance with funeral and repatriation costs (approved at a trustees' meeting 11 April 2022).

£1,000 was donated to parishioners experiencing financial hardship (approved at trustees' meetings on 2 May 2022 and 28 December 2022).

£305 was donated to pay for children's Christmas presents (prior year £628).

£541 was donated to the Romanian Orthodox Church, Paris and London.

In total, £3,946 was donated to worthy causes during the financial year (prior year £12,811).

The net result for the year was an excess of receipts over payments of £34,789 (prior year £25,941).

At year-end the savings account balance was £208,229 as compared to a balance at the beginning of the year of £175,000 (an increase of £33,229 (prior year increase was £29,309)).

At year end the current account balance was £3,696 as compared to a balance at the beginning of the year of £2,135 (an increase of £1,561).

Total assets at year-end were therefore £211,925 compared to total assets at the beginning of the year of £177,135. All funds are unrestricted, although the majority has been nominally designated for the future purchase of church premises.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

ROPASC's reserves policy is to maintain a sum approximately equivalent to three months' running costs and is currently set at £3,000. All ROPASC funds are unrestricted, and our income currently exceeds our expenditure by a significant margin, and this has been the case throughout the year. The majority of ROPASC's substantial current reserves are designated for (although not restricted to) the future purchase of a church building for the parish and the reserves policy will be re-assessed by the trustees should an opportunity to purchase our own church premises arise, which would have a significant impact on our cash reserves.

Structure, governance and management

The method of appointment of ROPASC trustees is set out in the Constitution of Charitable Incorporated Organisation. The Board of Trustees consists of the incumbent (Father Sorin Chirila) and church members elected at the Annual General Meeting.

The trustees are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the charity are to be spent.

During the year thirteen trustees' meetings were held, the majority of which took place online via Zoom. At a Meeting of the Trustees on 15 February 2022 Razvan Pantovici notified the trustees of his intention to step down as he planned to return to live in Romania, and it was proposed that his position should be taken by Tudor Moisin. The resignation of Razvan Pantovici and the appointment of Tudor Moisin to the Board of Trustees was ratified by a vote of the trustees at a meeting held on 23 May 2022 and the relevant changes were made via the Charities Commission website.

On 4 September 2022 we held an annual general meeting of parishioners with the aim of sharing information and suggestions for future progress. The trustees also delivered the financial review for the previous year.

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was prepared and approved by the trustees of ROPASC on 26 September 2023 and signed on their behalf by



.....
Father Sorin Chirila

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Romanian Orthodox Parish of All Saints Cardiff currently rents St. Luke's Church, 561 Cowbridge Road East, Cardiff, CF5 1BD. The correspondence address is c/o The Treasurer, ROPASC, 29 Ryder Street, Cardiff, CF11 9BS.

ROPASC is a CIO according to the Charities Act 2011, with charity number 1188044

Trustees who have served from 1st January 2022 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila
Adrian Dumitru
Razvan Pantovici (Resigned 23rd May 2022)
Ioan Petri
Ioana Plesa
Cornelia Protopopescu
Tudor-Vlad Moisin (Appointed 23rd May 2022)

Independent examiner:
J M Roderick, BSc ACA
WJ James & CO,
Bishop House,
10 Wheat Street,
Brecon,

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2022 which are set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

26/09/2023
.....
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

RECEIPTS AND PAYMENTS ACCCOUNTS

YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds	Coronavirus Fund	New Church	Designated funds Other designated funds	Year ended 31/12/2022	Year ended 31/12/2021
	£	£	£	£	£	£
RECEIPTS						
Donations	33,059	-	17,530	-	50,589	49,380
Income from Functions	750	-	-	-	750	600
Other Income & interest	409	-	-	-	409	41
	<u>34,218</u>	<u>-</u>	<u>17,530</u>	<u>-</u>	<u>51,748</u>	<u>50,021</u>
PAYMENTS						
Stipend	7,200	-	-	-	7,200	5,400
Rent & rates	4,680	-	-	-	4,680	4,695
Printing, stationery & website	185	-	-	-	185	466
Grants payable	3,946	-	-	-	3,946	12,811
Professional fees	600	-	-	-	600	600
Other costs	171	-	-	-	171	108
Miscellaneous expenses	178	-	-	-	178	-
	<u>16,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,959</u>	<u>24,080</u>
Net of receipts/(payments)	<u>17,259</u>	<u>-</u>	<u>17,530</u>	<u>-</u>	<u>34,789</u>	<u>25,941</u>
Cash funds as at 31 December 2021	<u>141,305</u>	<u>2,110</u>	<u>33,520</u>	<u>200</u>	<u>177,135</u>	<u>151,194</u>
Cash fund as at 31 December 2022	<u>158,564</u>	<u>2,110</u>	<u>51,050</u>	<u>200</u>	<u>211,924</u>	<u>177,135</u>

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF ASSETS AND LIABILITIES

AT 31 DECEMBER 2022

	Unrestricted funds	Coronavirus Fund	New Church	Designated funds Other	Year ended 31/12/2021	Year ended 31/12/2021
	£	£	£	£	£	£
CASH FUNDS						
Current account	3,496	-	-	200	3,696	2,135
Deposit account	155,068	2,110	51,050	-	208,228	175,000
Total Cash Fund	158,564	2,110	51,050	200	211,924	177,135
LIABILITIES						
Independent examiners fee	500	-	-	-	500	500

Signed by the trustee on behalf of the board of trustees


.....
Cornelia Protopopescu

26 September 2023

Date

11.10.2023 -

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales - Charity number 1188044

Accounts

REGISTERED CHARITY NUMBER: 1188044

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

Aim and purposes

The Romanian Orthodox Parish of All Saints Cardiff (ROPASC) CIO has the responsibility of co-operating with the incumbent priest, Father Sorin Chirila, to advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and within the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, particularly, but not exclusively, by providing a place for regular worship and prayer, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious services, pastoral and outreach work.

Objectives and Activities

ROPASC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

When planning our activities, the incumbent and the trustees are mindful of the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. In particular, we aim to enable members of the public to live out their faith as part of our parish community through:

- i) Providing a regular place for parishioners to gather in worship and prayer and to strengthen their faith and place within the Romanian Orthodox Christian Family.
- ii) Providing pastoral care (visiting the sick, bereaved, or vulnerable) for people living in the parish and surrounding area.
- iii) Providing missionary and outreach work within the community.

Additionally, ROPASC aims to advance such other charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time, including the advancement of infant and adult education in a Christian spirit, and the relief of those in need.

Achievements and Performance

Worship and Prayer

We continued the weekly Friday evening and Saturday morning services initiated in 2021. The Sunday Mass continues to be well attended despite having to commence early in the morning in order to avoid clashing with the subsequent Anglican service. Several new members of the congregation were welcomed during the year.

We continued to search for a new premises more appropriate to our present and future needs, but throughout the year enjoyed a good relationship with the rector and congregation of St. Luke's, whose church we are renting.

Fourteen baptisms and three weddings took place during the year.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Pastoral Care

A Sunday School for children was initiated following a meeting of the trustees on 15 February 2022, to be held after services on every first Sunday of the month at the St Vincent's Centre, Ely Bridge. The school is attended by children in the presence of their parents. Religious instruction and education about Romanian history and culture is given on an age-appropriate basis to the children by various adult volunteers from the congregation, under the supervision of Mariana Moisin

Opportunities for confession continued to be offered to the congregation on Saturdays after the morning service and in the evening. We also held occasional meals and picnics for the community, which served both to strengthen existing bonds within the congregation and to integrate new parishioners into the church community and the city. The priest also made regular house visits on request to bless houses or new-born babies.

Mission and Outreach

Helping those in need is an important aspect of the Christian faith. During the year church members were invited to contribute funds to help other parishioners who required financial assistance with funeral and repatriation costs. We raised £2,140 to this end, of which £2,000 was distributed to those in need of financial help. Additionally, £1,000 was distributed to parishioners suffering short-term financial difficulties and illness. Special prayer services were also held through the year for parishioners experiencing severe illness.

In March the congregation donated goods to be sent to the people of Ukraine.

Ecumenical Relationships

Throughout the year, Father Chirila kept in regular contact with the other priests of the Romanian Orthodox Metropolitanate of Western and Southern Europe to share advice and information. He also led a small group of parishioners on a pilgrimage to Mount Athos in July 2022.

We invited members of St Luke's Anglican Church for a luncheon on 3 September 2022 in order to strengthen ties between the two congregations.

Younger members of the parish community continued to be encouraged to fortify their faith through membership of the Nepsis group for Orthodox youth, which also serves to foster and strengthen relationships with other churches. During the year the Nepsis group held regular meetings and undertook several pilgrimages.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial Review

Income

Total receipts on unrestricted funds amounted to £51,748 during the financial year 1 January 2022 to 31 December 2022 (prior year £50,021). There were no restricted donations.

This comprised:

- i) £20,767 in cash collections at church services and *ad hoc* or miscellaneous undesignated donations to the bank account (prior year £26,320)
- ii) £17,530 in bank donations designated for (but not restricted to) the fund to purchase our own church premises (prior year £16,935)
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- v) A HMRC Gift Aid receipt of £8,862.45. This was the charity's first Gift Aid receipt.
- vi) £409 in gross interest earned on money in the bank savings account (prior year £41)
- vii) £750 donated by those receiving the sacraments of marriage and baptism (prior year £600)

Expenditure and Donations

The monthly stipend paid to the priest, Sorin Chirila, totalled £7,200 (prior year £5,400 - a raise in his stipend to reflect his increased workload having been approved at a meeting of the trustees on 30 December 2021).

Expenditure on rental of the church premises was £4,680 (prior year £4,695).

The cost of hosting and maintaining the parish website was £109 (prior year £103).

Bank charges totalled £171 (prior year £108).

£2,000 was donated to parishioners requiring assistance with funeral and repatriation costs (approved at a trustees' meeting 11 April 2022).

£1,000 was donated to parishioners experiencing financial hardship (approved at trustees' meetings on 2 May 2022 and 28 December 2022).

£305 was donated to pay for children's Christmas presents (prior year £628).

£541 was donated to the Romanian Orthodox Church, Paris and London.

In total, £3,946 was donated to worthy causes during the financial year (prior year £12,811).

The net result for the year was an excess of receipts over payments of £34,789 (prior year £25,941).

At year-end the savings account balance was £208,229 as compared to a balance at the beginning of the year of £175,000 (an increase of £33,229 (prior year increase was £29,309)).

At year end the current account balance was £3,696 as compared to a balance at the beginning of the year of £2,135 (an increase of £1,561).

Total assets at year-end were therefore £211,925 compared to total assets at the beginning of the year of £177,135. All funds are unrestricted, although the majority has been nominally designated for the future purchase of church premises.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves policy

ROPASC's reserves policy is to maintain a sum approximately equivalent to three months' running costs and is currently set at £3,000. All ROPASC funds are unrestricted, and our income currently exceeds our expenditure by a significant margin, and this has been the case throughout the year. The majority of ROPASC's substantial current reserves are designated for (although not restricted to) the future purchase of a church building for the parish and the reserves policy will be re-assessed by the trustees should an opportunity to purchase our own church premises arise, which would have a significant impact on our cash reserves.

Structure, governance and management

The method of appointment of ROPASC trustees is set out in the Constitution of Charitable Incorporated Organisation. The Board of Trustees consists of the incumbent (Father Sorin Chirila) and church members elected at the Annual General Meeting.

The trustees are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the charity are to be spent.

During the year thirteen trustees' meetings were held, the majority of which took place online via Zoom. At a Meeting of the Trustees on 15 February 2022 Razvan Pantovici notified the trustees of his intention to step down as he planned to return to live in Romania, and it was proposed that his position should be taken by Tudor Moisin. The resignation of Razvan Pantovici and the appointment of Tudor Moisin to the Board of Trustees was ratified by a vote of the trustees at a meeting held on 23 May 2022 and the relevant changes were made via the Charities Commission website.

On 4 September 2022 we held an annual general meeting of parishioners with the aim of sharing information and suggestions for future progress. The trustees also delivered the financial review for the previous year.

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was prepared and approved by the trustees of ROPASC on 26 September 2023 and signed on their behalf by



.....
Father Sorin Chirila

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Romanian Orthodox Parish of All Saints Cardiff currently rents St. Luke's Church, 561 Cowbridge Road East, Cardiff, CF5 1BD. The correspondence address is c/o The Treasurer, ROPASC, 29 Ryder Street, Cardiff, CF11 9BS.

ROPASC is a CIO according to the Charities Act 2011, with charity number 1188044

Trustees who have served from 1st January 2022 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila

Adrian Dumitru

Razvan Pantovici (Resigned 23rd May 2022)

Ioan Petri

Ioana Plesa

Cornelia Protopopescu

Tudor-Vlad Moisin (Appointed 23rd May 2022)

Independent examiner:

J M Roderick, BSc ACA

WJ James & CO,

Bishop House,

10 Wheat Street,

Brecon,

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2022 which are set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

26/09/2023
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

RECEIPTS AND PAYMENTS ACCCOUNTS

YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds	Coronavirus Fund	Designated funds New Church	Other designated funds	Year ended 31/12/2022	Year ended 31/12/2021
	£	£	£	£	£	£
RECEIPTS						
Donations	33,059	-	17,530	-	50,589	49,380
Income from Functions	750	-	-	-	750	600
Other Income & interest	409	-	-	-	409	41
	<u>34,218</u>	<u>-</u>	<u>17,530</u>	<u>-</u>	<u>51,748</u>	<u>50,021</u>
PAYMENTS						
Stipend	7,200	-	-	-	7,200	5,400
Rent & rates	4,680	-	-	-	4,680	4,695
Printing, stationery & website	185	-	-	-	185	466
Grants payable	3,946	-	-	-	3,946	12,811
Professional fees	600	-	-	-	600	600
Other costs	171	-	-	-	171	108
Miscellaneous expenses	178	-	-	-	178	-
	<u>16,959</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,959</u>	<u>24,080</u>
Net of receipts/(payments)	<u>17,259</u>	<u>-</u>	<u>17,530</u>	<u>-</u>	<u>34,789</u>	<u>25,941</u>
Cash funds as at 31 December 2021	<u>141,305</u>	<u>2,110</u>	<u>33,520</u>	<u>200</u>	<u>177,135</u>	<u>151,194</u>
Cash fund as at 31 December 2022	<u>158,564</u>	<u>2,110</u>	<u>51,050</u>	<u>200</u>	<u>211,924</u>	<u>177,135</u>

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF ASSETS AND LIABILITIES

AT 31 DECEMBER 2022

	Unrestricted funds	Coronavirus Fund	New Church	Designated funds Other	Year ended 31/12/2021	Year ended 31/12/2021
	£	£	£	£	£	£
CASH FUNDS						
Current account	3,496	-	-	200	3,696	2,135
Deposit account	155,068	2,110	51,050	-	208,228	175,000
Total Cash Fund	158,564	2,110	51,050	200	211,924	177,135
LIABILITIES						
Independent examiners fee	500	-	-	-	500	500

Signed by the trustee on behalf of the board of trustees


.....
Cornelia Protopopescu

26 September 2023

Date

11.10.2023 -

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales - Charity number 1188044

Accounts

REGISTERED CHARITY NUMBER: 1188044

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Aim and purposes

The Romanian Orthodox Parish of All Saints Cardiff (ROPASC) CIO has the responsibility of co-operating with the incumbent priest, Father Sorin Chirila, to advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and within the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, particularly, but not exclusively, by providing a place for regular worship and prayer, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious services, pastoral and outreach work.

Objectives and Activities

ROPASC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

When planning our activities, the incumbent and the trustees are mindful of the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. In particular, we aim to enable members of the public to live out their faith as part of our parish community through:

- i) Providing a regular place for parishioners to gather in worship and prayer and to strengthen their faith and place within the Romanian Orthodox Christian Family.
- ii) Providing pastoral care (visiting the sick, bereaved, or vulnerable) for people living in the parish and surrounding area.
- iii) Providing missionary and outreach work within the community.

Additionally, ROPASC aims to advance such other charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time, including the advancement of infant and adult education in a Christian spirit, and the relief of those in need.

Achievements and Performance

Worship and Prayer

The first half of the year was again affected by the Coronavirus pandemic, but the steps implemented in the previous year allowed services, confessions, and pastoral care to be offered throughout the period in line with government guidance. Risk assessments were regularly made and updated, track and trace records kept, and social distancing maintained, whilst a doorperson ensured that only parishioners who had pre-notified us of their attendance would be admitted to services.

Following a meeting at the beginning of the year with the Anglican rector of St Luke's, we were able to start offering regular Saturday morning services and confession, which have regularly been attended by 20-30 parishioners. Since August 2021 we have also held regular Friday evening services.

We have continued to search for a new premises which might be more appropriate to our present and future needs, but throughout the year enjoyed a good relationship with the rector and congregation of St. Luke's.

Four baptisms took place during the financial year.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Pastoral Care

Father Chirila was able to begin offering additional opportunities for confession on Saturdays after the service and in the evening. After lockdown restrictions were eased, we also began to hold occasional meals for the community, which served both to strengthen existing bonds within the congregation and to integrate new parishioners into the church community and the city. The priest also made regular house visits on Friday to bless houses or new-born babies.

Mission and Outreach

Helping those in need is an important aspect of the Christian faith. During the year church members were invited to contribute funds to help other parishioners who required financial assistance with funeral and repatriation costs. We raised £2810 to this end, of which £2610.48 was distributed to those in need of financial help. Special prayer services were also held through the year for parishioners experiencing severe illness.

Ecumenical Relationships

Throughout the year, Father Chirila kept in regular contact with the other priests of the Romanian Orthodox Metropolitanate of Western and Southern Europe to share advice and information.

Younger members of the parish community continued to be encouraged to fortify their faith through membership of the Nepsis group for Orthodox youth. This serves to foster and strengthen relationships with other churches, and, to this end, they exchanged visits with a parish in London as well as attending services in the Russian Orthodox church in Cardiff. Other church and ecumenical activities were largely curtailed by the pandemic, but a church outing was made in June to Cosmeston Lakes in line with pandemic guidelines.

Financial Review

Income

Total receipts on unrestricted funds amounted to £50,021 (prior year £29287) during the financial year January 1st 2021 to December 31st 2021. There were no restricted donations.

This comprised:

- i) £26,320 in cash collections at church services and *ad hoc* or miscellaneous undesignated donations to the bank account (prior year £3,917)
- ii) £16,935 in bank donations designated for (but not restricted to) the fund to purchase our own church premises (prior year £16,585)
- iii) £2,810 raised to assist parishioners with funeral and repatriation costs
- iv) £3,315 raised to contribute to the fundraising activities of the Romanian Orthodox Church Metropolitan
- v) £41 in gross interest earned on money in the bank savings account (prior year £119)
- vi) £600 donated by those receiving the sacraments of marriage and baptism (prior year £1,200)

We hope that members of the parish will soon be able to Gift Aid their donations, which should enable the charity to claim tax back on regular contributions.

Expenditure and Donations

Expenditure on rental of church premises was £4,695 (prior year £1,190).

The monthly stipend paid to the priest, Sorin Chirila, totalled £5,400 (prior year £3,600).

The cost of hosting and maintaining the parish website was £103 (prior year £100).

£2,610 was donated to parishioners requiring assistance with funeral and repatriation costs

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

£628 was donated for children's Christmas presents
£9,571 was donated to the Romanian Orthodox Church Metropolitan
In total £12,811 was donated to worthy causes during the financial year (prior year £6,655).
Bank charges totalled £108.

The net result for the year was an excess of receipts over payments of £25,941 (prior year £17,664).

At year-end the savings account balance was £175,000.00 as compared to a balance at the beginning of the year of £145,691 (an increase of £29,309 (prior year increase was £14,390)).

At year end the current account balance was £2,135 as compared to a balance at the beginning of the year of £5,503 (a decrease of £3,368).

Total assets at year-end were therefore £177,135 compared to total assets at the beginning of the year of £151,195. All funds are unrestricted, although the majority has been nominally designated for the future purchase of church premises.

Reserves policy

ROPASC's reserves policy is to maintain a sum approximately equivalent to three months' running costs and is currently set at £3000. All ROPASC funds are unrestricted, and our income currently exceeds our expenditure by a significant margin, and this has been the case throughout the year despite the fact that we were unable to collect cash donations or receive income from baptisms and marriages for most of the year. The majority of ROPASC's substantial current reserves are designated for (although not restricted to) the future purchase of a church building for the parish and the reserves policy will be re-assessed by the trustees should an opportunity to purchase our own church premises arise, which would have a significant impact on our cash reserves.

Structure, governance and management

The method of appointment of ROPASC trustees is set out in the Constitution of Charitable Incorporated Organisation. The Board of Trustees consists of the incumbent (Father Sorin Chirila) and church members elected at the Annual General Meeting.

The trustees are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the charity are to be spent.

The trustees met 27 times during the year and meetings were always attended by a majority of the trustees. All of these meetings were held online due to Coronavirus restrictions.

On 20th November, one of the trustees attended an online webinar devoted to 'Safeguarding for trustees of faith-based organisations', provided by the Social Care Institute for Excellence.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was prepared and approved by the trustees of ROPASC on 17.10.2022 and signed on their behalf by



.....
Father Sorin Chirila

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

The Romanian Orthodox Parish of All Saints Cardiff currently rents St. Luke's Church, 561 Cowbridge Road East, Cardiff, CF5 1BD. The correspondence address is c/o The Treasurer, ROPASC, 29 Ryder Street, Cardiff, CF11 9BS.

ROPASC is a CIO according to the Charities Act 2011, with charity number 1188044

Trustees who have served from 1st January 2021 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila

Adrian Dumitru

Razvan Pantovici (Resigned 23rd May 2022)

Ioan Petri

Ioana Plesa

Cornelia Protopopescu

Tudor-Vlad Moisin (Appointed 23rd May 2022)

Independent examiner:

J M Roderick, BSc ACA

WJ James & CO,

Bishop House,

10 Wheat Street,

Brecon,

LD3 7DG

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December 2021 which are set out on pages 7 to 8.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

17/10/2022
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

RECEIPTS AND PAYMENTS ACCCOUNTS

YEAR ENDED 31 DECEMBER 2021

	Designated funds				Year ended 31/12/2021 £	Period from 18/02/2020 to 31/12/2020 £
	Unrestricted funds £	Coronavirus Fund £	New Church £	Other designated funds £		
RECEIPTS						
Donations	29,635	-	16,935	2,810	49,380	27,968
Donations from previous organisation	-	-	-	-	-	133,529
Income from Functions	600	-	-	-	600	1,200
Other Income & interest	41	-	-	-	41	119
	<u>30,276</u>	<u>-</u>	<u>16,935</u>	<u>2,810</u>	<u>50,021</u>	<u>162,816</u>
PAYMENTS						
Stipend	5,400	-	-	-	5,400	3,600
Rent & rates	4,695	-	-	-	4,695	1,190
Printing, stationery & website	466	-	-	-	466	100
Grants payable	10,201	-	-	2,610	12,811	6,655
Professional fees	600	-	-	-	600	-
Other costs	108	-	-	-	108	77
	<u>21,470</u>	<u>-</u>	<u>-</u>	<u>2,610</u>	<u>24,080</u>	<u>11,622</u>
Net of receipts/(payments)	8,806	-	16,935	200	25,941	151,194
Cash funds as at 31 December 2020	132,499	2,110	16,585	-	151,194	-
Cash fund as at 31 December 2021	141,305	2,110	33,520	200	177,135	151,194

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF ASSETS AND LIABILITIES

AT 31 DECEMBER 2021

	Designated funds					Period from 18/02/2020 to 31/12/2020
	Unrestricted funds £	Coronavirus Fund £	New Church £	Other Designated funds £	Year ended 31/12/2021 £	31/12/2020 £
CASH FUNDS						
Current account	1,935	-	-	200	2,135	5,503
Deposit account	139,370	2,110	33,520	-	175,000	145,691
Total Cash Fund	141,305	2,110	33,520	200	177,135	151,194
LIABILITIES						
Independent examiners fee	500	-	-	-	500	500

Signed by the trustee on behalf of the board of trustees

Cornelia Protopopescu - treasurer



.....
Date 17.10.2022

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

England & Wales - Charity number 1188044

Accounts

REGISTERED CHARITY NUMBER: 1188044

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

Aim and purposes

The Romanian Orthodox Parish of All Saints Cardiff (ROPASC) CIO has the responsibility of co-operating with the incumbent priest, Father Sorin Chirila, to advance the Orthodox Christian religion in Cardiff and the surrounding area for the benefit of the public in accordance with the doctrines and the canons of the Romanian Orthodox Patriarchate and within the statutes of the Romanian Orthodox Metropolis of Western and Southern Europe, particularly, but not exclusively, by providing a place for regular worship and prayer, raising awareness and understanding of Orthodox Christian beliefs and practices, and carrying out religious services, pastoral and outreach work.

Objectives and Activities

ROPASC is committed to enabling as many people as possible to worship at our church and to become part of our parish community.

When planning our activities, the incumbent and the trustees are mindful of the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. In particular, we aim to enable members of the public to live out their faith as part of our parish community through:

- i) Providing a regular place for parishioners to gather in worship and prayer and to strengthen their faith and place within the Romanian Orthodox Christian Family.
- ii) Providing pastoral care (visiting the sick, bereaved or vulnerable) for people living in the parish and surrounding area.
- iii) Providing missionary and outreach work within the community.

Additionally, ROPASC aims to advance such other charitable purposes (according to the laws of England and Wales) as the trustees see fit from time to time, including the advancement of infant and adult education in a Christian spirit, and the relief of those in need.

Achievements and Performance

Worship and Prayer

The year was radically affected by the Coronavirus pandemic which prevented us from holding any physical services in church during the period between the end of March and Christmas.

However, to minimise the negative consequences of the lockdowns on our objectives and activities, several compensatory measures were undertaken throughout the year:

Our normal weekly Sunday service and monthly Saturday service was increased to weekly services on both Saturdays and Sundays. These were transmitted online via Zoom from the home of Father Chirila, and additional services were also provided via Zoom on important Holy Days. Parishioners were given assistance to download and install Zoom so that they could attend these 'virtual' services and we also enlarged our community's WhatsApp group to 132 members to help the community to remain in touch with one another and provide mutual spiritual and material support during the pandemic.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

In late March we also introduced a daily special service of prayer to be held at home specifically to pray for those suffering economic and physical or mental hardship due to the Coronavirus pandemic. Father Sorin also commenced taking confessions online and, to assist with the organisation of this, we encouraged church members to use the online Doodle service to book appointments for the priest to hear confession.

Groups of volunteers were formed (largely comprised of members of the 'NEPSIS' youth organisation) to assist anybody who required aid during the pandemic, particularly those who were most isolated or vulnerable. In addition, a special telephone number was set up so that volunteers and trustees could be contacted by anyone requiring urgent help.

We also created a fund which raised £3,110 to assist any individual or family experiencing financial hardship due to the pandemic.

As mentioned below, meetings of trustees continued to take place regularly during the pandemic using Zoom.

The loss of our usual place of worship at St Dyfrig and St Samson due to the Coronavirus public health restrictions incentivised us to intensify the ongoing search for a new premises which might be more appropriate to our present and future needs. Whilst our search for a church property to purchase has, as yet, been unsuccessful despite our approaches during the year to various religious organisations and the Mayor of Cardiff, we were pleased to be able to reach agreement with the rector of St Luke's in Canton to rent their church for an indefinite period, beginning on December 23rd 2020. This decision was ratified by the trustees.

The fund to raise money for the future purchase of our own premises continued throughout the year and succeeded in raising £16,585 in unrestricted donations.

Coronavirus restrictions meant that only one wedding and six baptisms could take place during the year. However, despite the necessary limitations placed on its activities due to the Coronavirus measures, ROPASC succeeded in finding new ways to meet the aims and purposes of the charitable organisation.

Pastoral Care

Coronavirus measures meant that pastoral care was limited for much of the year to telephone calls and online meetings, although some permitted house visits were also made by the priest during the year. Other activities normally undertaken by the church community (day trips to other churches etc.) were similarly prevented by Coronavirus measures.

Mission and Outreach

Helping those in need is an important aspect of the Christian faith. In addition to the specific Coronavirus actions mentioned above, during the year church members were invited to contribute funds to help church members who required financial assistance with medical fees. We raised £4,055 to this end and a total of £5,355 was distributed to help members of the community experiencing financial difficulties due to their illnesses.

Additionally, £300 was raised in aid of a project initiated by the Romanian Patriarchy to provide computer tablets for poorer students in Romania who were unable to access school lessons due to Coronavirus restrictions.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

Ecumenical Relationships

Throughout the year, Father Chirila kept in regular contact with the other priests of the Romanian Orthodox Metropolitanate of Western and Southern Europe to share advice and information regarding best practice during the pandemic.

Younger members of the parish community continued to be encouraged to fortify their faith through membership of the NEPSIS group for Orthodox youth. This served to foster and strengthen relationships with other Romanian Orthodox parishes in the UK as well as the Russian Orthodox Church in Cardiff, with whom we held a joint service at the church of St. John the Evangelist during the Christmas period.

Financial Review

Income

Total receipts on unrestricted funds amounted to £162,816 during the (abbreviated) financial year Feb 18th 2020 to December 31st 2020. There were no restricted donations.

This comprised:

- i) £3,918 in cash collections at church services and *ad hoc* or miscellaneous undesignated donations to the bank account
- ii) £16,585 in bank donations designated for (but not restricted to) the fund to purchase our own church premises
- iii) £3,110 via a fund designated for alleviating hardship for those affected by the Coronavirus pandemic
- iv) £4,055 via a fund to raise money to pay for cancer treatment for one of our parishioners
- v) A £300 receipt was received towards a school project in Romania.
- vi) £119 in gross interest earned on money in the bank savings account
- vii) £1,200 was donated by those receiving the sacraments of marriage and baptism
- viii) £133,529 was donated from the previous church to the New CIO

We hope that in future members of the parish will be able to Gift Aid their donations, which should enable the charity to claim up to an additional 20% on regular contributions.

Expenditure and Donations

Due to public health restrictions relating to the Coronavirus pandemic we were unable to conduct church services for much of the financial year. Consequently, expenditure on rent was only £1,190. The monthly stipend paid to the priest, Sorin Chirila, totalled £3,600. The cost of hosting and maintaining the parish website was £100. An additional £77 was spent on necessary hygiene products for use during the Coronavirus pandemic. £1,000 was donated from the funds raised to assist those adversely affected by the Coronavirus pandemic. A £300 donation was made to a school project in Romania. £5,355 was donated to parishioners requiring assistance with medical fees.

In total £6,655 was donated to worthy causes during the financial year.

The net result for the year was an excess of receipts over payments of £151,194.

At year end the savings account balance was £145,691 and current account balance was £5,503. Total assets at year-end were therefore £151,194. All funds are unrestricted, although the majority has been nominally designated for the future purchase of church premises.

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

REPORT OF THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

Reserves policy

ROPASC's reserves policy is to maintain a sum approximately equivalent to three months' running costs and is currently set at £3,000. All ROPASC funds are unrestricted and our income currently exceeds our expenditure by a significant margin, and this has been the case throughout the year despite the fact that we were unable to collect cash donations or receive income from baptisms and marriages for most of the year. The majority of ROPASC's substantial current reserves are designated for (although not restricted to) the future purchase of a church building for the parish and the reserves policy will be re-assessed by the trustees should an opportunity to purchase our own church premises arise, which would have a significant impact on our cash reserves.

Structure, governance and management

The method of appointment of ROPASC trustees is set out in the Constitution of Charitable Incorporated Organisation. The Board of Trustees consists of the incumbent (Father Sorin Chirila) and church members elected at the Annual General Meeting.

The trustees are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the charity are to be spent.

The trustees met 27 times during the year and meetings were always attended by a majority of the trustees. All of these meetings were held online due to Coronavirus restrictions.

On 20th November, one of the trustees attended an online webinar devoted to 'Safeguarding for trustees of faith-based organisations', provided by the Social Care Institute for Excellence.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF
(ROPASC) CIO**

REPORT OF THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

Statement of trustees' responsibilities (Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was prepared and approved by the trustees of ROPASC on 04.10.2021 and signed on their behalf by Father Sorin Chirila.

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ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

The Romanian Orthodox Parish of All Saints Cardiff currently rents St. Luke's Church, 561 Cowbridge Road East, Cardiff, CF5 1BD. The correspondence address is c/o The Treasurer, ROPASC, 29 Ryder Street, Cardiff, CF11 9BS.

ROPASC is a CIO according to the Charities Act 2011, with charity number 1188044

Trustees who have served from 18th February 2020 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila

Adrian Dumitru

Razvan Pantovici

Ioan Petri

Ioana Plesa

Cornelia Protopopescu

Independent examiner:

J M Roderick, BSc ACA

WJ James & CO,

Bishop House,

10 Wheat Street,

Brecon,

LD3 7DG

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES

FOR THE PERIOD 18 FEBRUARY 2020 TO 31 DECEMBER 2020

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31 December which are set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

.....
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

RECEIPTS AND PAYMENTS ACCCOUNTS

PERIOD ENDED 31 DECEMBER 2020

	Period from 18/02/2020 to 31/12/2020					
	Designated funds				Other	
	Unrestricted	Coronavirus	School	New	designated	Total
	funds	Fund	Project	Church	funds	
	£	£	£	£	£	£
RECEIPTS						
Donations	3,918	3,110	300	16,585	4,055	27,968
Donations from previous organisation	133,529	-	-	-	-	133,529
Income from Functions	1,200	-	-	-	-	1,200
Other Income & interest	119	-	-	-	-	119
	<u>138,766</u>	<u>3,110</u>	<u>300</u>	<u>16,585</u>	<u>4,055</u>	<u>162,816</u>
PAYMENTS						
Stipend	3,600	-	-	-	-	3,600
Rent & rates	1,190	-	-	-	-	1,190
Printing, stationery & website	100	-	-	-	-	100
Grants payable	1,300	1,000	300	-	4,055	6,655
Other costs	77	-	-	-	-	77
	<u>6,267</u>	<u>1,000</u>	<u>300</u>	<u>-</u>	<u>4,055</u>	<u>11,622</u>
Net of receipts/(payments)	132,499	2,110	-	16,585	-	151,194
Cash funds as at 31 December 2020	<u>132,499</u>	<u>2,110</u>	<u>-</u>	<u>16,585</u>	<u>-</u>	<u>151,194</u>

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF ASSETS AND LIABILITIES

AT 31 DECEMBER 2020

	Period from 18/02/2020 to 31/12/2020					
	Designated funds					
	Unrestricted funds	Coronavirus Fund	School Project	New Church	Other Designated funds	Total
	£	£	£	£	£	£
CASH FUNDS						
Current account	5,503	-	-	-	-	5,503
Deposit account	128,296	810	-	16,585	-	145,691
Total Cash Fund	<u>133,799</u>	<u>810</u>	<u>-</u>	<u>16,585</u>	<u>-</u>	<u>151,194</u>
LIABILITIES						
Independent examiners fee	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>

Signed by the trustee on behalf of the board of trustees

Cornelia Protopopescu - Treasurer

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Date

