

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.

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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.

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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.

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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.

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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

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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					
	Unrestricted funds	Coronavirus Fund	School Project	New Church	Other designated funds	Total
	£	£	£	£	£	£
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
	138,766	3,110	300	16,585	4,055	162,816
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
	6,267	1,000	300	-	4,055	11,622
Net of receipts/(payments)	132,499	2,110	-	16,585	-	151,194
Cash funds as at 31 December 2020	132,499	2,110	-	16,585	-	151,194

All movements in the year are with unrestricted funds

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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	133,799	810	-	16,585	-	151,194
LIABILITIES						
Independent examiners fee	500	-	-	-	-	500

Signed by the trustee on behalf of the board of trustees

Cornelia Protopopescu - Treasurer

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Date

