

**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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**FOR THE YEAR ENDED 31 DECEMBER 2021**

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

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **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.

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## REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2021

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### *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 £29,287) during the financial year January 1<sup>st</sup> 2021 to December 31<sup>st</sup> 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

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

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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£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**

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### **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 1<sup>st</sup> 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 23<sup>rd</sup> 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**

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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					Period from 18/02/2020 to 31/12/2020
	Unrestricted funds £	Coronavirus Fund £	New Church £	Other designated funds £	Year ended 31/12/2021 £	to 31/12/2020 £
<b>RECEIPTS</b>						
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>
<b>PAYMENTS</b>						
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>
<b>Net of receipts/(payments)</b>	<u>8,806</u>	<u>-</u>	<u>16,935</u>	<u>200</u>	<u>25,941</u>	<u>151,194</u>
<b>Cash funds as at 31 December 2020</b>	<u>132,499</u>	<u>2,110</u>	<u>16,585</u>	<u>-</u>	<u>151,194</u>	<u>-</u>
<b>Cash fund as at 31 December 2021</b>	<u>141,305</u>	<u>2,110</u>	<u>33,520</u>	<u>200</u>	<u>177,135</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 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	to 31/12/2020
	£	£	£	£	£	£
<b>CASH FUNDS</b>						
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
<b>LIABILITIES</b>						
Independent examiners fee	500	-	-	-	500	500

Signed by the trustee on behalf of the board of trustees

Cornelia Protopopescu - treasurer



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Date 17.10.2022