

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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FOR THE YEAR ENDED 31 DECEMBER 2022

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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
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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

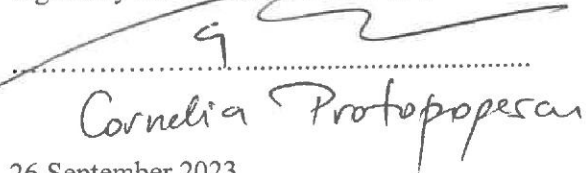
ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF ASSETS AND LIABILITIES

AT 31 DECEMBER 2022

	Unrestricted funds £	Coronavirus Fund £	New Church £	Designated funds Other Designated funds £	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


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Cornelia Protopopescu

26 September 2023

Date

11.10.2023 -