

**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**

## **CONTENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

	<b>Page</b>
<b>Report of the trustees</b>	<b>1 - 5</b>
<b>Legal and administrative details</b>	<b>6</b>
<b>Independent examiners' report to the trustees</b>	<b>7</b>
<b>Statement of financial activities</b>	<b>8</b>
<b>Balance sheet</b>	<b>9</b>
<b>Note to the financial statements</b>	<b>10 - 13</b>

---

# **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 1<sup>st</sup> 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 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			
	£	£	£	£	£	£
<b>Income from:</b>						
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
	<u>39,676</u>	<u>-</u>	<u>12,721</u>	<u>128,005</u>	<u>180,402</u>	<u>295,396</u>
<b>Expenditure on:</b>						
Stipend	15,600	-	-	-	15,600	7,200
Rent	5,010	-	-	-	5,010	4,680
Water rates	124	-	-	-	124	-
Leases 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	-
<b>Total expenditure</b>	<u>40,427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,427</u>	<u>19,809</u>
<b>Net income and net movement in funds for the year</b>	(751)	-	12,721	128,005	139,975	275,587
<b>Transfers between funds</b>	-	-	-	-	-	-
<b>Balances brought forward at 1 January 2024</b>	<u>193,133</u>	<u>-</u>	<u>254,361</u>	<u>40,017</u>	<u>487,511</u>	<u>211,924</u>
<b>Balances carried forward at 31 December 2024</b>	<u>192,382</u>	<u>-</u>	<u>267,082</u>	<u>168,022</u>	<u>627,486</u>	<u>487,511</u>

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

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

### 1. 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 £
<b>COST OR VALUATION</b>			
At 1 January 2024	-	-	-
Additions	460,000	3,234	463,234
Disposals	-	-	-
At 31 December 2024	460,000	3,234	463,234
<b>DEPRECIATION</b>			
At 1 January 2024	-	-	-
Charge for the year	-	65	65
Disposals	-	-	-
At 31 December 2024	-	65	65
<b>NET BOOK VALUE</b>			
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 £	Coronavirus Fund £	Designated funds		2024 £	2023 £
			New Church £	Other designated funds £		
Current assets	192,382	-	267,082	168,022	627,486	487,511
<b>TOTAL</b>	<b>192,382</b>	<b>-</b>	<b>267,082</b>	<b>168,022</b>	<b>627,486</b>	<b>487,511</b>

### RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.