

Registered charity number
1192993

Romanian Orthodox Church Bristol

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended

31 December 2021

Romanian Orthodox Church Bristol
Report and accounts
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**Romanian Orthodox Church Bristol
Charity Information**

Trustees

Fr. C L Moldovan
Mr A Prelici
Mr M Sulugiuc

Independent examiner

Alexander Accountancy
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Wetmore Road
Burton upon Trent
Staffordshire
DE14 1DU

Bankers

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Registered charity number

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Romanian Orthodox Church Bristol

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Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Aim and purposes

The Romanian Orthodox Church Bristol (ROCB) was registered in January 2021 as a Charitable Incorporated Organization (C.I.O.). The incorporation of the charity into a C.I.O. was to formalize the previous charitable activities into a more structured framework. The bank balance from the previous organization was transferred into the new C.I.O.

ROCB has the responsibility of co-operating with the incumbent priest, Father Ioan Claudiu Moldovan in order to advance the Orthodox Christian religion in Bristol and the surrounding area, in accordance with our objectives, 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

As set out in Charity's governing document our objectives are:

- To advance the Orthodox Christian religion in Bristol 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, 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
- To advance such other charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular but not limited to the preservation of Romanian cultural traditions, the advancement of children's and adult education in a Christian spirit, and the relief of those in need.

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 the religion. In particular we aim to enable members of the public to live out their faith as part of our parish community through:

- 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
- Providing pastoral care (visiting sick, bereaved or vulnerable) for people living in the parish and surrounding area
- Providing missionary and outreach work within the community
- Providing youth education in a Christian spirit
- Advance charitable purposes (according to the laws of England and Wales) as trustees see fit from time to time

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Report of the Trustees

Achievements

The parish has held regular Sunday morning Liturgies as well as Baptisms, Weddings and Funerals, in St Thomas Church. All services are open to all member of the public. These services were celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church)

The first ½ of 2021 was affected by Coronavirus restriction. We used applications like Eventbrite to control attendance on Sundays Liturgy, and in order to stay connected with parishioners we broadcast Sunday Liturgy on YouTube.

We established a WhatsApp Group for the community to provide mutual spiritual support and attend evening prayers via Zoom.

We opened a new bank account with Barclays to reflect our CIO status.

We investigated acquiring Fishpond Methodist Church, but were dismissed early in the bidding process

Father Ioan and Father Nicolae celebrated 120 baptisms and 5 weddings and held 2 funerals, blessing numerous houses and visited ill people in hospitals.

Throughout the year, Father Ioan kept regular contact with other priests of the Romanian Orthodox Metropolitan of Western and Southern Europe to share and seek advice and information.

Fundraising

Funds raised come from Sunday collections, private donation, fundraising events, online fundraising and Facebook fundraising. To facilitate online donation, we implemented ChurchSuite online donation platform. We encourage member of our community to donate small amounts on monthly basis. The general donation fund is primarily used for paying rent and additional expenses as well as build a reserve to allow us to purchase a worship place in the future.

In the addition to the above, in 2021 we fundraised for:

- Ongoing financial support for recent widow with two young children
- Christmas fundraising for orphans, and disadvantaged children

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Report of the Trustees

Youth education (Scoala Bucuriei)

Between mid-January and March 2021, the Parish school (Scoala Bucuriei) has taken part in an international project organized by MOREOM, across Europe, which involved team work with two other Parish schools from Romania (Isalnita and Petrova). Within this project, the children from our Parish have created useful materials from recyclables and sold them during a public exhibition in the church on 26th of March to fundraise for poor families. More of these materials were also packed and sent abroad to the partner schools and used by them to fundraise for poor and elder people.

On 18th of February, each child then cooked at home with his family a traditional recipe and presented it to the other colleagues from abroad during online meetings in order to exchange traditions and customs.

In addition to this exchange of customs and traditions, children from our parish school organised on 20th of February an English tea party and introduce the custom to the other two parish schools from abroad that were unfamiliar with it. Our school has been awarded first place and Metropolitan Gramatas.

In preparation for Easter, on 17th of April, our parish school have organised for all the children in the Parish a traditional event of painting eggs and learnt about colour and their significance in our Orthodox faith. While children were involved in these activities, parents from our parish were able to discuss with one another and bond more.

2021 has marked the 10th anniversary of our Parish. With this occasion, children from the parish school have organised a mini concert that via poems and songs presented chronologically all the important events in our parish life since its birth in 2011.

Due to Covid-19 many of our parish schools activities, that were solely indoors, have ceased during the pandemic and moved to occasional online meetings. As it was very important to have personal interaction amongst children in our parish, it has been decided to move our school outdoor only and restart regular activities. Therefore, on 9th of October, we had our first session outdoors of what it is now called Ceata Bucuriei. New children from the parish have joined in addition to the children already registered with the parish school. All the activities took place in nature, and included survival techniques, painting, discussions about our Faith, team work games and visits to museums, such as St Fagans in Wales.

Christmas it is that time of the year when we need to think even more to people in need, several children from Ceata Bucuriei beside the volunteers that help running the parish school, have planned and organised bake sale to fundraise for a few causes. The bake sale was spread over a week (3rd to 10th of December) and took place in parks and public spaces, in the church and the work places of our volunteers. The funds raised were used to help a couple of poor families from our community. We have also supported Saint Julien Trust in Bristol for which children bought required urgent items and volunteers have prepared food for the homeless people hosted at St Julien Trust.

Structure, governance and management

The method of appointment of ROCB trustees is set out in the Constitution of Charitable Incorporated Organisation. The board of trustees consist of the incumbent (Father Claudiu Ioan Moldovan) and another two appointed members.

Approved by prder of the board of trustees on 22 September 2022 and signed on its behalf by:

Fr. C L Moldovan

Independent Examiner's Report to the Trustees of Romanian Orthodox Church Bristol

Independent examiner's report to the trustees of The Romanian Orthodox Church Bristol

I report to the charity trustees on my examination of the accounts of The Romanian Orthodox Church Bristol (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.

Wayne Penlington FCCA
Alexander Accountancy
12 Granary Wharf Business Park
Wetmore Road
Burton upon Trent
Staffordshire
DE14 1DU

26 September 2022

Romanian Orthodox Church Bristol
Statement of Financial Activities
for the period from 6 January 2021 to 31 December 2021

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	48,054	3,410	51,464
Total	48,054	3,410	51,464
EXPENDITURE ON			
Charitable activities	1,104	3,410	4,514
Administration costs	1,275	-	1,275
Governance costs	840	-	840
NET INCOME	44,835	-	44,835
RECONCILIATION OF FUNDS			
Total funds brought forward	-	-	-
TOTAL FUNDS CARRIED FORWARD	44,835	-	44,835

Romanian Orthodox Church Bristol
Statement of Financial Position
as at 31 December 2021

	Notes	Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £
Fixed assets				
Tangible assets	3	361	-	361
				361
Current assets				
Cash at bank and in hand		45,314	-	45,314
		45,314	-	45,314
Creditors: amounts falling due within one year	4	(840)	-	(840)
Net current assets		44,474	-	44,474
Total assets less current liabilities		44,474	-	44,835
NET ASSETS		44,474	-	44,835
FUNDS				
Unrestricted funds	5	44,835	-	44,835
Restricted funds		-	-	-
TOTAL FUNDS		44,835	-	44,835

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:

Fr. C L Moldovan
Director

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the period from 6 January 2021 to 31 December 2021

1 Accounting policies

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and fittings	over 5 years
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Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Taxation

The charity is exempt from tax on its charitable activities.

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the period from 6 January 2021 to 31 December 2021

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2021.

Trustees' expenses

During the course of the year the trustees have been reimbursed for expenses incurred whilst performing duties for the charity.

3 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
Additions	452	452
At 31 December 2021	<u>452</u>	<u>452</u>
Depreciation		
Charge for the period	91	91
At 31 December 2021	<u>91</u>	<u>91</u>
Net book value		
At 31 December 2021	<u>361</u>	<u>361</u>
At 5 January 2021	<u>-</u>	<u>-</u>

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the period from 6 January 2021 to 31 December 2021

4 Creditors: amounts falling due within one year	2021
	£
Other creditors and accruals	840
	<u>840</u>

5 Reserves Policy

It is ROCB policy to maintain a balance on unrestricted funds of £5,000 (if possible) to cover rent and emergency situation for 6 months

6 Income

Donation income during the year included £30,000 from a previous organisation known as "Romanian Orthodox Church Bristol" which was used prior to the formation of this charity. After the year end a balancing amount of £28,023 was received by the charity.

Romanian Orthodox Church Bristol
Detailed Statement of Financial Activities
for the period from 6 January 2021 to 31 December 2021

	2021
	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Plate Collections	15,602
Other Donations	5,862
Donation from Romanian Orthodox Church Bristol	30,000
	<u>51,464</u>
EXPENDITURE	
Charitable activities:	
Events	902
Donations	3,612
	<u>4,514</u>
Administration costs:	
Repairs and maintenance	659
Bank charges	25
Stationery and printing	127
Light and heat	227
Cleaning	20
Sundry expenses	126
Depreciation	91
	<u>1,275</u>
Governance costs:	
Accountancy fees	840
	<u>840</u>
	<u>6,629</u>
NET INCOME	<u>44,835</u>