

Registered charity number
1192993

Romanian Orthodox Church Bristol

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

31 December 2022

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
12 Granary Wharf Business Park
Wetmore Road
Burton upon Trent
Staffordshire
DE14 1DU

Bankers

Barclays Bank Plc
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Contact address

St. Thomas Church
Thomas Lane
Bristol
BS1 6JG

Registered charity number

1192993

Romanian Orthodox Church Bristol

Registered charity number: 1192993

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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

Romanian Orthodox Church Bristol

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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 members of the public. These services were celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church). During 2022 we held 126 baptisms, 6 weddings and 2 funerals.

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

January: Bristol Parish priests visited more than 100 households for blessing of parishioners' houses.

March: Pilgrimage to St. Davis

April: On 16th of April we held a Palm Sunday Concert, in preparation for holy Easter.

May: We celebrated Annual Parish Festival. As guests we had Metropolitan of Western and Southern Europe His Eminence Iosif along with Her Excellency Laura Popescu, Romanian ambassador in London. The celebration included a charitable concert held by Corala Armonia from Constanta, all donations were sent to support people affected by Ukraine war.

November: We had the joy of having master Stefan Hrusca holding a concert in his first European tour after pandemic.

December: Corala Armonia visited us again and they held several Carol concerts:

- 1st of December we celebrated Romanian national day along local authorities and in the presence of Lord Mayor of Bristol, councillors, and personnel from Bristol City Council
- Carol concert held in Taunton in the presence of Lord Mayor of Taunton and local authorities on 9th of December
- Carol concert in St. Thomas Church on 10th of December, having special guest UK archpriest Silviu Petru Pufulete

In his activity of archpriest, Fr. Ioan Moldovan is supported by parish members in identifying and deploying new parish communities where necessary in South-West.

The parish through priests and councillors is involved in charity initiatives at local level as well as in Romania and at the time being for Ukraine.

Fundraising

Funds raised come from Sunday collections, private donation, fundraising events, online and Facebook fundraising. We continued to use the ChurchSuite platform for online donations and encouraged members of the community to donate small amounts on a monthly basis. In 2022 we had 72 new givers and 136 donations. 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 2022 we fundraised for:

- Financial support for families in desperate need
- Christmas fundraising for orphans, and disadvantaged children
- Ukraine refugees

Romanian Orthodox Church Bristol

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Report of the Trustees

Youth education (Scoala Bucuriei)

January: Parish school visited St. Fagan's History Museum in Wales. This was a great opportunity for the young adults to gain insight into the rich heritage and culture of Wales and discover analogies with their own culture and history.

March: pilgrimage to St David's site in Llanthony, Wales, where we met with two other orthodox communities from Bristol and Lampeter respectively. We participated together to the Divine Liturgy in St David's church and had lunch afterwards.

September 2022: Parish school planned to set up a cake stall and tea/refreshments for the Heritage Open Day organised by CCT at St. Thomas Church. Event was however cancelled due to the Queen's mourning period. The same event has been planned and run at the Nativity of Mother of God Church where funds were collected to support the parish.

December 2022: the children and teachers from Parish School run a stall for the "Countdown to Christmas" event organised by St Augustine of Canterbury Parish. The funds gathered were donated towards the St Augustine community. During the event, they have also given a carol mini concert and displayed their traditional Romanian costumes.

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 order of the board of trustees on 31 July 2023 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 2022.

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

19 September 2023

Romanian Orthodox Church Bristol
Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	127,055	10,000	137,055
Total	127,055	10,000	137,055
EXPENDITURE ON			
Charitable activities	28,671	-	28,671
Administration costs	28,772	-	28,772
Governance costs	954	-	954
NET INCOME	68,658	10,000	78,658
RECONCILIATION OF FUNDS			
Total funds brought forward	44,835	-	44,835
TOTAL FUNDS CARRIED FORWARD	113,493	10,000	123,493

Romanian Orthodox Church Bristol
Statement of Financial Position
as at 31 December 2022

	Notes	Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Fixed assets					
Tangible assets	3	271	-	271	361
		<u>271</u>	<u>-</u>	<u>271</u>	<u>361</u>
Current assets					
Cash at bank and in hand		114,104	10,000	124,104	45,314
		<u>114,104</u>	<u>10,000</u>	<u>124,104</u>	<u>-</u>
Creditors: amounts falling due within one year	4	(882)	-	(882)	(840)
Net current assets/(liabilities)		<u>113,222</u>	<u>10,000</u>	<u>123,222</u>	<u>(840)</u>
Total assets less current liabilities		<u>113,493</u>	<u>10,000</u>	<u>123,493</u>	<u>44,835</u>
NET ASSETS		<u>113,493</u>	<u>10,000</u>	<u>123,493</u>	<u>44,835</u>
FUNDS					
Unrestricted funds	7	113,493	-	113,493	44,835
Restricted funds	7	-	10,000	10,000	-
TOTAL FUNDS		<u>113,493</u>	<u>10,000</u>	<u>123,493</u>	<u>44,835</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2023 and were signed on its behalf by:

Fr. C L Moldovan
Director

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the year ended 31 December 2022

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 year ended 31 December 2022

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 2022.

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		
At 1 January 2022	452	452
At 31 December 2022	<u>452</u>	<u>452</u>
Depreciation		
At 1 January 2022	91	91
Charge for the year	<u>90</u>	<u>90</u>
At 31 December 2022	<u>181</u>	<u>181</u>
Net book value		
At 31 December 2022	<u>271</u>	<u>271</u>
At 31 December 2021	<u>361</u>	<u>361</u>

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the year ended 31 December 2022

4 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors and accruals	882	840
	<u>882</u>	<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 £28,023 (2021 - £30,000) from a previous organisation known as "Romanian Orthodox Church Bristol" which was used prior to the formation of this charity.

7 Funds	Restricted	Unrestricted	Total
	£	£	£
Fixed Assets	-	271	271
Current Assets	10,000	114,104	124,104
Creditors	-	(882)	(882)
	<u>10,000</u>	<u>113,493</u>	<u>123,493</u>

Romanian Orthodox Church Bristol
Detailed Statement of Financial Activities
for the year ended 31 December 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Plate Collections	55,198	15,602
Other Donations	43,834	5,862
Donation from Romanian Orthodox Church Bristol	28,023	30,000
Restricted income - Church purchase	10,000	-
	<u>137,055</u>	<u>51,464</u>
EXPENDITURE		
Charitable activities:		
Purchases	8,689	-
Events	9,093	902
Donations	10,889	3,612
	<u>28,671</u>	<u>4,514</u>
Administration costs:		
Rent	8,500	-
Repairs and maintenance	4,390	659
Bank charges	589	25
Stationery and printing	488	127
Telephone and internet	204	-
Subscriptions	502	-
Software	1,198	-
Light and heat	41	227
Cleaning	36	20
Travel and subsistence	486	-
Sundry expenses	12,248	126
Depreciation	90	91
	<u>28,772</u>	<u>1,275</u>
Governance costs:		
Accountancy fees	954	840
	<u>954</u>	<u>840</u>
	<u>58,397</u>	<u>6,629</u>
		-
NET INCOME	<u>78,658</u>	<u>44,835</u>