

Registered charity number
1192993

Romanian Orthodox Church Bristol

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

31 December 2024

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

Trustees

Fr. C I Moldovan

Mr T A Prelici

Mr M Sulugiuc

Independent examiner

Alexander Accountancy

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Bankers

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Registered charity number

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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 2024. 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 Claudiu Ioan Moldovan 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. 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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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). During 2024 we held 73 baptisms, 13 weddings and 1 funeral.

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.

May: We celebrated Annual Parish Festival.

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 2024 we had 96 new givers and 215 monthly contributors. 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 2024 we fundraised for financial support for families in desperate needs

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Youth education (Scoala Bucuriei)

January - At the monthly meeting, the children took part in many activities, such as painting icons, making prayer ropes and drawing a map of Romania showing all regions and their names.

February - Day visit to May Hill Woodland, where the children learned about the craft of wood carving and the older children took part in carving a large wooden cross. The smaller children collected flowers and leaflets to dry. The activities were followed by a bring and share meal where parents and children enjoyed time together.

March - The children decorated jar candles with hand painting and wooden crosses. They used the candles in the night of the Holy Pascha to take home the Light of the Holy Resurrection. Another activity was making bookmarks with the flowers and leaflets collected in May Hill Woodlands.

April - A programme of poems and songs was prepared and presented in the church for Palm Sunday celebrations. To support the spiritual development, Father Ioan organized an online session with the children.

June - The children visited Blaise Castle and Blaise Museum, where they took part in many outdoor activities, including an orienteering activity. A bring and share lunch was organized and enjoyed by parents, children and volunteers.

July - Online discussion "Christian Holiday" was held by Father Ioan to offer spiritual guidance for the upcoming holidays, followed by a Q&A session where the children had the opportunity to ask questions.

September - Pilgrimage to St John the Baptist Monastery in Essex, where the children learnt about the life and spiritual journey of Saint Silouan the Athonite. This was followed by a discussion with one of the nuns of the community. Later in the day, the children visited the crypt of St Sophrony and took part in the Vespers.

October - The children organized a Bake sale to raise money for charitable giving. At the monthly meeting, the children learnt about the life of St Parascheva and the Great Union Day. Small group of children visited a member of the community recovering from a traffic accident.

November - Celebration of Traditional Romanian Culture evening was organised where children had the opportunity to showcase their works to the wider community. In preparation for 1st December celebration, the children created Romanian flag pins from polymer clay.

December - A concert of songs and poetry was prepared and held in Wick & Abson Village Hall for the National Day of Romania to commemorate the Great Union Day 1st December. The children prepared a programme of Carols for the residents of the Little Sisters of the Poor St Joseph's Home and made a donation. A visit to Julian trust took place to donate items purchased with funds raised through the bake sale. A few of the older children attended Nepsis Congress in London.

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 30 June 2025 and signed on its behalf by:

Fr. C I 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 2024.

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

30 September 2025

Romanian Orthodox Church Bristol
Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	155,889	-	155,889	144,855
Total	155,889	-	155,889	144,855
EXPENDITURE ON				
Charitable activities	40,546	-	40,546	20,667
Administration costs	27,112	-	27,112	28,191
Governance costs	2,046	-	2,046	984
NET INCOME	86,185	-	86,185	95,013
RECONCILIATION OF FUNDS				
Total funds brought forward	198,506	20,000	218,506	44,835
TOTAL FUNDS CARRIED FORWARD	284,691	20,000	304,691	139,848

Romanian Orthodox Church Bristol
Statement of Financial Position
as at 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed assets					
Tangible assets	3	2,541	-	2,541	181
Current assets					
Cash at bank and in hand		283,117	20,000	303,117	219,243
Creditors: amounts falling due within one year	4	(967)	-	(967)	(918)
Net current assets/(liabilities)		282,150	20,000	302,150	(918)
NET ASSETS		284,691	20,000	304,691	218,506
FUNDS					
Unrestricted funds	7	284,691	-	284,691	198,506
Restricted funds	7	-	20,000	20,000	20,000
TOTAL FUNDS		284,691	20,000	304,691	218,506

The financial statements were approved by the Board of Trustees and authorised for issue on 30th June 2025 and were signed on its behalf by:

Fr. C I Moldovan
Director

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the year ended 31 December 2024

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 2024

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 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 January 2024	452
Additions	3,063
At 31 December 2024	<u>3,515</u>
Depreciation	
At 1 January 2024	271
Charge for the year	703
At 31 December 2024	<u>974</u>
Net book value	
At 31 December 2024	<u>2,541</u>
At 31 December 2023	<u>181</u>

Romanian Orthodox Church Bristol
Notes to the Financial Statements
for the year ended 31 December 2024

3 Creditors: amounts falling due within one year	2024	2023
	£	£
Other creditors and accruals	967	918

6 Income

Donation income during the year included £13,702 (2022 - £28,023) 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	-	2,541	2,541
Current Assets	20,000	283,117	303,117
Creditors	-	(967)	(967)
	20,000	284,691	304,691

Romanian Orthodox Church Bristol
Detailed Statement of Financial Activities
for the year ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Plate Collections	69,438	59,529
Other Donations	82,511	61,624
Donation from Romanian Orthodox Church Bristol	3,940	13,702
Restricted income - Church purchase	-	10,000
	<u>155,889</u>	<u>144,855</u>
EXPENDITURE		
Charitable activities:		
Purchases	9,360	6,677
Events	8,066	4,572
Donations	23,120	9,418
	<u>40,546</u>	<u>20,667</u>
Administration costs:		
Rent	9,972	6,666
Bank charges	134	548
Stationery and printing	386	16
Postage	1,232	-
Telephone and internet	260	234
Subscriptions	-	-
Software	974	239
Light and heat	130	85
Cleaning	270	145
Travel and subsistence	5,374	6,793
Sundry expenses	7,677	13,375
Depreciation	703	90
	<u>27,112</u>	<u>28,191</u>
Accountancy fees	966	984
Other legal and professional	1,080	-
	<u>2,046</u>	<u>984</u>
TOTAL EXPENDITURE	<u>69,704</u>	<u>49,842</u>
	<u></u>	<u></u>