REGISTERED CHARITY NUMBER: 1188044

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2025

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 and the Romanian Orthodox Archdiocese of Great Britain and Northern Ireland, 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 by:

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
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. 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. The priest began catechism lessons after Sunday Mass in Advent, which were continued during Lent 2026.

REPORT OF THE TRUSTEES (continued)

During the year several meetings were held between trustees and the architect appointed to renovate and develop the new church building. In July 2025 we were informed that Cardiff City Council required a heritage report to be undertaken prior to our submission of a planning application, and this was subsequently commissioned and delivered. Planning permission was granted by the City Council in November. In 2026 we invited construction companies to tender for the planned work to renovate and alter the church building and at a meeting held on 29th April 2026 the trustees discussed the candidates and voted to invite VCK Commercial Canopy Ltd to undertake the work, which subsequently began in May 2026.

Pastoral Care
Opportunities for confession continued to be offered to the congregation on Saturdays after the morning service and in the evening, but also 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 or to visit the sick and infirm.

The WhatsApp messaging groups continued to optimise the organisation and co-ordination of the parishioners' voluntary efforts.

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 or who were experiencing severe financial hardship and £10,145 was distributed to this end.

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 UK priests of the Romanian Orthodox Church to share advice and information. On 10 May 2025 he attended the enthronement in London of the first Romanian Orthodox Archbishop of Great Britain and Northern Ireland and subsequently attended archdiocesan meetings along with other UK priests on 17 and 26 of the same month. The parish also donated to the Archdiocesan project to promote research into the recognition and promotion of fifteen British saints within the Romanian Orthodox Church to "serve as an essential bridge, connecting faith, place, culture, mission and identity" (as agreed at a trustees' meeting on 6 November).

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. The parish hosted NEPSIS UK & Ireland members at the church's patron saints' day in June and accompanied them to Llandaff Cathedral to venerate the relics of St. Teilo.

REPORT OF THE TRUSTEES (continued)

Financial Review

Income

Total receipts of donated unrestricted funds amounted to £193,870.23 during the financial year to 31 December 2025 (prior year £173,447.79). There were no restricted donations.

This comprised:

i) £23,435.27 in cash collections at church services and ad hoc or miscellaneous undesignated donations to the bank account (prior year £26,101.75)

ii) £128,912.00 in designated (but unrestricted) bank donations (prior year £140,725.52).

Additional income sources were:

i) A HMRC Gift Aid receipt of £41,523.45 (prior year £6,711.52).

ii) £3,329.77 in gross interest earned on money in the bank savings account (prior year £6,304.23)

Expenditure and Donations

Total annual expenditure during the year was £56,114.10 (prior year £40,427.44), of which the principal components were:

i) The monthly stipend paid to the incumbent priest, Sorin Chirila, totalled £24,000 (prior year £15,600). The increase reflects the fact that 2025 was the first full year in which the priest's stipend of £2000 per month was paid.

ii) Expenditure on rental of the St Luke's church premises was £6,000 (prior year £5,010). The trustees and parishioners have previously 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 remained the same at £121.42.

iv) Bank charges totalled £140.04 (prior year £263.30).

v) In total, £14,029.00 was granted to worthy causes during the financial year (prior year £5,830.75). Of this, £10,145 was approved by trustees to be donated to parishioners requiring assistance with funeral costs or experiencing severe financial hardship (prior year £3,747). Additionally, £1,884 was donated to the Romanian Orthodox Church, Paris and London (prior year £1,765) and £2,000 to an Archdiocese-backed project to promote the recognition of fifteen British saints within the Romanian Orthodox Church. These donations were approved at trustees' meetings.

vi) Professional fees totalling £6,020 were incurred, mostly in relation to the redevelopment of the new church (prior year total £5,087.14).

The net result for the year was an excess of receipts over payments of £140,423.95 (prior year £139,974.58).

At year-end the savings account balance was £304,318.72 as compared to a balance at the beginning of the year of £163,639.81, an increase of £140,678.91 (prior year decrease was £311,360.19).

At year-end the current account balance was £486.44 as compared to a balance at the beginning of the year of £676.72.

At year-end total assets, including the freehold of the new church premises and the leasehold of the burial plot (depreciated annually by £64.68), were £767,909.89 compared to total assets at the beginning of the year of £627,485.94. The cash funds of £304,805.16 are unrestricted, although the majority has been nominally designated for the necessary renovation and refurbishment of the new church premises, which commenced in May 2026.

REPORT OF THE TRUSTEES (continued)

Following the appointment of the first Archbishop of the Archdiocese of the United Kingdom and Northern Ireland, trustees held a meeting on 3 December and approved a request from the Archdiocese to tithe approximately 10% of future cash collections and undesignated donations to help establish and run the new Archbishopric. Currently this is set at £200 per month. Trustees also agreed at a meeting on 16 December to amend the charity constitution to reflect the reorganisation of the Romanian Orthodox Church in Western Europe and the establishment of the Romanian Orthodox diocese for Great Britain and Northern Ireland.

Reserves policy
ROPASC does not depreciate the asset value of the church building as it expects the remaining useful life of the building life to be beyond 50 years, effectively rendering depreciation charges redundant or immaterial. However, an annual impairment review is undertaken to identify and assess any significant change in value. The leasehold on the grave is depreciated at a rate of 2% per annum over the 50-year term of the lease.

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 2025 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 progress regarding future improvements to the new church property. The trustees also delivered the financial review for the previous year.

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).

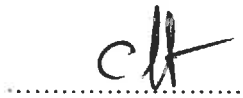
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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 6 July 2026 and signed on their behalf by



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Father Sorin Chirila

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

FOR THE YEAR ENDED 31 DECEMBER 2025

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 January 2025 until the date this report was approved are:

Incumbent Priest: Father Sorin Chirila
Adrian Dumitru
Cornelia Protopopescu
Tudor-Vlad Moisin

At a trustees' meeting on 19 January 2025 it was unanimously agreed to appoint Ioan Hojda and Radu-Cosmin Pitis as additional new trustees. In 2026, after consultation with other parishes of the Romanian Orthodox Archdiocese of Great Britain and Northern Ireland, it was decided to bring the number of trustees into alignment with them. Consequently, on 18 of June 2026, the board of trustees accepted the resignations of Ioan Hojda, Ioan Petri and Ioana Plesa and thanked them for their service. The Charities **Commi6ssion** information was updated to reflect these changes on July 3 2026 and the list of current trustees as at the date of this report is:

Father Sorin Chirila
Adrian Dumitru
Tudor-Vlad Moisin
Radu-Cosmin Pitis
Cornelia Protopopescu

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 2025

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 2025 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.

JM Roderick

J M Roderick BSc ACA
WJ James & Co.
Chartered Accountant
Bishop House
10 Wheat Street
Brecon
Powys
LD3 7DG

20/10/2026
Date

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds £	Designated funds New Church £	Designated funds Other designated funds £	Total 2025 £	Total 2024 £
Income from:					
Donations and fundraising	64,958	11,765	117,147	193,870	173,448
Income from Functions		-	-	-	650
Other Income & interest	3,330	-	-	3,330	6,304
	68,288	11,765	117,147	197,200	180,402
Expenditure on:					
Stipend	24,000	-	-	24,000	15,600
Rent	6,000	-	-	6,000	5,010
Water rates	368	-	-	368	124
Premises insurance	1,039	-	-	1,039	826
Electricity and gas	532	-	-	532	1,230
Printing, stationery & website	2,835	-	-	2,835	383
Grants payable	14,029	-	-	14,029	5,831
Accountancy fees	654	-	-	654	642
Legal fees	-	-	-	-	2,906
Professional fees	6,020	-	-	6,020	2,181
Repairs and renewals	140	-	-	140	4,400
Subscriptions	72	-	-	72	72
Other costs	-	-	-	-	1,157
Miscellaneous expenses	360	-	-	360	-
General purchases	662			662	-
Depreciation	65	-	-	65	65
Total expenditure	56,776	-	-	56,776	40,427
Net income and net movement in funds for the year	11,512	11,765	117,147	140,424	139,975
Transfers between funds	-	-	-	-	-
Balances brought forward at 1 January 2025	192,382	267,082	168,022	627,486	487,511
Balances carried forward at 31 December 2025	203,894	278,847	285,169	767,910	627,486

All movements in the year are with unrestricted funds

ROMANIAN ORTHODOX PARISH OF ALL SAINTS CARDIFF (ROPASC) CIO

BALANCE SHEET

AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	4		463,104		463,169
CURRENT ASSETS					
Cash at bank and in hand		304,806		164,317	
			304,806		164,317
TOTAL ASSETS LESS CURRENT LIABILITIES			**767,910**		**627,486**
FUNDS					
General					
Unrestricted			203,894		192,382
Designated					
New church			278,847		267,082
Other designated funds			285,169		168,022
			767,910		**627,486**

Signed by the trustee on behalf of the board of trustees

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Date 20.10.26

1. ACCOUNTING POLICIES

Basis of Preparation

Romanisan Orthodox Parish of All Saints Cardiff CIO is a charitable incorporaited 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

Voluntary 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.

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

2. TRUSTEES' REMUNERATION AND EXPENSES

During the year, no trustees received any remuneration of other benefits

During the year ended 31 December 2025, expenses totalling £Nil (2024: £1,156) were reimbursed or paid directly to one Trustee in relation to the reimburement 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 £
COST OR VALUATION			
At 1 January 2025	460,000	3,234	463,234
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	460,000	3,234	463,234
DEPRECIATION			
At 1 January 2025	-	65	65
Charge for the year	-	65	65
Disposals	-	-	-
At 31 December 2025	-	130	130
NET BOOK VALUE			
At 31 December 2025	460,000	3,104	463,104
At 31 December 2025	460,000	3,169	463,169

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated New Church £	Other designated funds £	2025 £	2024 £
Current assets	203,894	278,847	285,169	767,910	627,486
TOTAL	203,894	278,847	285,169	767,910	627,486

6. RELATED PARTY TRANSACTIONS

There were no related party transactions during the year.