Registered charity number
1192993

Romanian Orthodox Church Bristol

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

31 December 2025

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
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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 2025. 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 i 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 fro 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 withi 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 member of the public. These services were celebrated in a mixture of English and Romanian (the traditional language of the Romanian Orthodox Church). During 2025 we held 58 baptisms, 8 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.

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 monthly basis. In 2025 we had a total of 187 active 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 2025 we fundraised for financial support for families in desperate needs

Youth education (Scoala Bucuriei)

January - At the monthly meeting, Father Ioan discussed with the children about the significance of the feast of the Presentation of our Lord in the Temple. The children had the opportunity to learn more about the National Culture Day honoring the poet Mihai Eminescu and the Day of the Unification of the Romanian Principalities. Beautiful icons were painted by the children and they started preparing a concert to celebrate Mother's day.

February - The children have participated with great joy and dedication in the Ceata activities and they have prepared cards for Mother's day and traditional martişoare (romanian lucky symbol charms) for 1st of March.

March - Annual pilgrimage to St David's site in Llathony, Wales, where we met again with our English Orthodox Community from Bristol. We participated in Holy Divine Liturgy. We had a "bring and share" lunch and played games outdoors.
For 8th of March, the children prepared a concert to express their love and gratitude for their mothers. On Palm Sunday, the children presented in the Church, few songs for this important feast.

June - For the end of the academic year, the children were presented with diplomas by Father Ioan to mark the end of the academic year filled with joy, friendship and spiritual growth. This was also an opportunity for the children to be celebrated for their engagement and contribution to the events organised in the parish.

September - Pilgrimage to Wells Cathedral, dedicated to St Andrew, where the children have seen the preserved baptismal font from the 8th century and a beautiful collection of orthodox icons on display. Later the children visited the Vicar's close, which is reportedly the Europe's oldest residential street with the original buildings still intact. At the end, everyone enjoyed a picnic outside and children and parents had the opportunity to reconnect after the summer holidays.

October - Official opening of the academic year. Father Ioan extended an invitation to all children and parents in the community to join in for a presentation on the purpose and the scope of the Ceata, the history of the Romanian Patriarchate and the upcoming sanctification of the iconography of the Romanian National Cathedral. Children took part in painting plates with traditional Romanian motives and started rehearsing for a performance to mark the National Day of Romania.

November - The children took part in Nepsis UK Congress, where they listened to a keynote lecture given by Revd Professor Constantin Necula entitled "With Christ through the Mysteries of the Church". Later in the evening the children attended Vespers.
At the start of the Nativity fast, a Ceata meeting was held where the older children took the lead on cookie decorating activity. They baked the cookies and guided the smaller children to decorate them in colourful designs. The children had the to opportunity to explore different art techniques, such as glass painting and decoupage creating beautiful garafas and candles for the Christmas table.
Concert of songs and poetry was prepared and held for the National Day of Romania to commemorate the Great Union Day 1st December.

December - The children and the volunteers, together with their families prepared different bakes and made Nativity themed crafts to fundraise in support of those in need. A Christmas sale was held in the Church where all items were offered for donation. The children raised over £1,200 in support of Julian trust.
Later in the month, the children and their parents went carolling the residents in a local care home to bring the spirit of Nativity and spread good cheer.
Few days before Christmas, with the funds raised, the children purchased food, toiletries and clothing and visited the night shelter which Julian trust manages, to make the donation.

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 3rd October 2026 and signed on its behalf by:

Fr. C I Moldovan

Independent Examniner'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 2025.

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

3 October 2026

Romanian Orthodox Church Bristol
Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Donations and legacies	128,912	-	128,912	155,889
Total	128,912	-	128,912	155,889
Charitable activities	45,036	-	45,036	40,546
Administration costs	21,009	-	21,009	27,112
Governance costs	1,133	-	1,133	2,046
NET INCOME	61,734	-	61,734	86,185
RECONCILIATION OF FUNDS				
Total funds brought forward	284,691	20,000	304,691	218,506
TOTAL FUNDS CARRIED FORWARD	346,425	20,000	366,425	304,691

Romanian Orthodox Church Bristol
Statement of Financial Position
as at 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fixed assets					
Tangible assets	3	2,583	-	2,583	2,541
Current assets					
Debtors	6	379		379	
Cash at bank and in hand		344,472	20,000	364,472	303,117
		344,851	20,000	364,851	-
Creditors: amounts falling due within one year	4	(1,008)	-	(1,008)	(967)
Net current assets/(liabilities)		343,843	20,000	363,843	(967)
NET ASSETS		346,426	20,000	366,425	304,691
FUNDS					
Unrestricted funds	7	346,425	-	346,425	284,691
Restricted funds	7	-	20,000	20,000	20,000
TOTAL FUNDS		346,425	20,000	366,425	304,691

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd October 2026 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 2025

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

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.

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 2025	3,515
Additions	931
At 31 December 2025	4,446
Depreciation	
At 1 January 2025	974
Charge for the year	889
At 31 December 2025	1,863
Net book value	
At 31 December 2025	2,583
At 31 December 2024	2,541

3 Debtors

	2025 £	2024 £
Other debtors	379	-

4 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	1,008	967

6 Income

Donation income during the year included nil (2024 - £3,940) 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	-	2,583	2,583
Current Assets	20,000	344,472	364,472
Creditors	-	(1,008)	(1,008)
	20,000	346,047	366,047

Romanian Orthodox Church Bristol
Detailed Statement of Financial Activities
for the year ended 31 December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Plate Collections	52,403	69,438
Other Donations	76,509	82,511
Donation from Romanian Orthodox Church Bristol	-	3,940
Restricted income - Church purchase	-	-
	128,912	155,889
EXPENDITURE		
Charitable activities:		
Purchases	12,142	9,360
Events	16,826	8,066
Donations	16,068	23,120
	45,036	40,546
Administration costs:		
Rent	10,144	9,972
Repairs and maintenance	2,414	-
Bank charges	436	134
Stationery and printing	958	386
Postage	531	1,232
Telephone and internet	304	260
Subscriptions	34	-
Software	704	974
Light and heat	369	130
Cleaning	-	270
Travel and subsistence	2,271	5,374
Sundry expenses	1,955	7,677
Depreciation	889	703
	21,009	27,112
Accountancy fees	1,002	966
Advertising and PR	131	-
Other legal and professional	-	1,080
	1,133	2,046
TOTAL EXPENDITURE	67,178	69,704