REGISTERED CHARITY NUMBER: 1201263

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Biserica Raul Vietii

Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

Biserica Raul Vietii

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for the Year Ended 31 December 2025

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Biserica Raul Vietii

Report of the Trustees
for the Year Ended 31 December 2025

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

Objectives and aims

The principal activity through the period under review was that of the advancement of the Christian Faith, in accordance with the Basis of Faith. Including, but not limited to the prevention and relied fo need, hardship and sickness, the advancement of education and the provision of facilities, in the interests of social welfare.. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance when reviewing the charity's aims and objectives.

Public benefit

The trustees confirm that they have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period, the charity has successfully took care of it's members from a spiritual and physical perspective, making sure they grew spiritually, through the churches activities. Also, members that were in need, due to unforeseen circumstances, have been supported morally and financially, to make sure they have the basic needs covered.

We have also successfully continued the financial and moral support offered to the AREA/APME ministry, who operates in Romania and worldwide, for the purpose of spreading the Good News of Jesus Christ and improvement of the living standards for the people they encounter, through their missionaries.

The Church has also managed to help different people from outside the Church, meeting basic living needs, when the opportunity arose.

FINANCIAL REVIEW

Financial position

The financial results of the charity, are set out on the following pages. A small surplus of £352 has been made in the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

The Trustees are the leadership of the Church, who have to be members of the Church and who are invited to join the leadership when the need arises.

Besides being responsible for the spiritual well being of church members and people in the community, they are responsible for making sure that the Church complies with charity law, that proper financial accounts are kept and independently reviewed, that meetings and decisions are recorded and that policies and procedures are developed and followed. The Trustees continue to comply with their duties having due regard to guidance on public benefit.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1201263

Biserica Raul Vietii

Report of the Trustees
for the Year Ended 31 December 2025

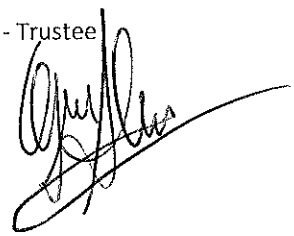
Principal address
6 Westbourne Crescent
Buckley
Flintshire
CH7 2LD

Trustees
A Grecu
V Mutu
A Petenchea

Independent Examiner
Zoe Devenport FCA FCCA
Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

Approved by order of the board of trustees on 12 October 2026 and signed on its behalf by:

A Grecu - Trustee



Independent Examiner's Report to the Trustees of
Biserica Raul Vietii

Independent examiner's report to the trustees of Biserica Raul Vietii
I report to the charity trustees on my examination of the accounts of Biserica Raul Vietii (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.

Zoe Devenport FCA FCCA
The Institute of Chartered Accountants in England and Wales

Henry R. Davis & Co. Limited
Chartered Accountants
Mechanics House,
12 Chester Road,
Pentre, Deeside
Flintshire
CH5 2AA

12 October 2026

Biserica Raul Vietii

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		43,356	46,811
Investment income	2	11	-
Total		43,367	46,811
EXPENDITURE ON			
Raising funds		10,262	22,286
Charitable activities			
Church activities		28,365	24,173
Total		38,627	46,459
NET INCOME		4,740	352
RECONCILIATION OF FUNDS			
Total funds brought forward		2,625	2,273
TOTAL FUNDS CARRIED FORWARD		7,365	2,625

The notes form part of these financial statements

Biserica Raul Vietii

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted fund £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	5	209	627
CURRENT ASSETS			
Cash at bank and in hand		7,905	2,748
CREDITORS			
Amounts falling due within one year	6	(749)	(750)
NET CURRENT ASSETS		7,156	1,998
TOTAL ASSETS LESS CURRENT LIABILITIES		7,365	2,625
NET ASSETS		7,365	2,625
FUNDS	7		
Unrestricted funds		7,365	2,625
TOTAL FUNDS		7,365	2,625

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2026 and were signed on its behalf by:

A Grecu - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
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
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	-	33% on cost

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	11	-

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	46,811
EXPENDITURE ON	
Raising funds	22,286
Charitable activities	
Church activities	24,173
Total	46,459
NET INCOME	352
RECONCILIATION OF FUNDS	
Total funds brought forward	2,273
TOTAL FUNDS CARRIED FORWARD	2,625

continued...

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2025 and 31 December 2025	1,254
DEPRECIATION	
At 1 January 2025	627
Charge for year	418
At 31 December 2025	1,045
NET BOOK VALUE	
At 31 December 2025	209
At 31 December 2024	627

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other creditors	749	750

7. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	2,625	4,740	7,365
TOTAL FUNDS	2,625	4,740	7,365

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	43,367	(38,627)	4,740
TOTAL FUNDS	43,367	(38,627)	4,740

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	2,273	352	2,625
TOTAL FUNDS	2,273	352	2,625

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	46,811	(46,459)	352
TOTAL FUNDS	46,811	(46,459)	352

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted fund	2,273	5,092	7,365
TOTAL FUNDS	2,273	5,092	7,365

Net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	90,178	(85,086)	5,092
TOTAL FUNDS	90,178	(85,086)	5,092

continued...

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Biserica Raul Vietii

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,356	46,811
Investment income		
Deposit account interest	11	-
Total incoming resources	43,367	46,811
EXPENDITURE		
Raising donations and legacies		
Donations Made	10,262	22,286
Charitable activities		
Hire of plant and machinery	1,410	1,201
Rates and water	207	410
Insurance	970	957
Light and heat	3,203	4,546
Telephone	632	614
Postage and stationery	18	155
Advertising	144	144
Pastoral Services	7,493	5,732
Miscellaneous Expenses	2,005	1,394
IT & Computer Costs	1,901	2,310
Travel	1,977	470
Food & Kitchen Expenses	440	343
Entertainment	130	188
Repairs & Renewals	4,823	2,926
Motor Expenses	144	364
Subscriptions & Memberships	669	734
Staff Training	358	111
Computer equipment	418	418
	26,942	23,017
Support costs		
Finance		
Bank charges	191	191
Governance costs		
Accountancy and legal fees	1,232	965
Total resources expended	38,627	46,459
Net income	4,740	352