

ALFA & OMEGA LONDON

England & Wales · Charity number 1167814

Details

Other names	ALFA & OMEGA ROMANIAN PENTECOSTAL CHURCH, BISERICA PENTICOSTALA ALFA & OMEGA
Status	Registered
Legal form	CIO
Registered	2016-06-23
Register	View on the Charity Commission register

Contact

Address	6 Elmwood Crescent London NW9 0NL
Phone	07814026912
Email	ADRIAN78B@YAHOO.COM

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN SUCH WAYS AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: THE CHURCH NOT ONLY SERVES THE ROMANIAN COMMUNITY THROUGH SUNDAY WORSHIP SERVICE, BIBLE STUDY, YOUTH MINISTRY, SUNDAY SCHOOL, WOMEN'S MINISTRY BUT IS ALSO INVOLVED IN HELPING THE HOMELESS AND THE POOR FAMILIES THAT REQUEST OUR HELP.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Barnet

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£86,016	£89,853	-	-
2023-06-30	£101,957	£121,082	-	-
2022-06-30	£77,123	£95,718	-	-
2021-06-30	£133,554	£109,604	-	-
2020-06-30	£159,183	£124,905	-	-
2019-06-30	£279,600	£314,670	-	-

Trustees

Name	Role	Appointed
PASTOR VASILE ADRIAN BUCUR	Chair	2012-05-01
IULIAN HIRTOPANU		2015-06-01

ALFA & OMEGA LONDON

England & Wales - Charity number 1167814

Accounts

Company registration number: 1167814
Charity registration number: 1167814

**ALFA & OMEGA LONDON
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

ALFA & OMEGA LONDON

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ALFA & OMEGA LONDON
Company No. 1167814
Trustees' Report For The Year Ended 30 June 2024

The trustees present their report and the financial statements for the year ended 30 June 2024.

Objectives and Activities

Aims and Objectives

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the Statement of Faith in such ways as the Charity Trustees may from time to time decide.

Objectives, strategies and activities

Alfa & Omega Romanian Pentecostal Church is committed to enabling as many people as possible from the local community to worship at and become part of our church.

There is a large Romanian community in the North West London and we aim to serve it as much as we can. The service is delivered in Romanian but all are welcome to attend and we endeavour to provide one to one interpreting to any guest who wishes to join us in worship but does not speak Romanian.

The Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people in our community and neighbouring boroughs, from any denomination and background, to live out their faith through worship and prayer, Bible study, missionary and outreach work. Our church also aims to provide pastoral care to people in the community and reach out to those who are in need, sick or homeless.

Significant Activities

Until March 2020, our church had three worship services per week. We had our morning and evening Sunday services, where people came together to worship, praise the Lord through music and prayers, and listen to the word of God through the sermon delivered by preachers in our church or visiting speakers. There was another prayer service every Thursday evening, when the atmosphere was more contemplative, quiet and intimate.

However, this year has been a challenging one for everyone. Due to the Covid situation, our worship services in church were suspended and we have been compelled to continue to praise the Lord by arranging Zoom meetings twice a week. The church building hosting our church was also closed for renovations.

At the beginning of 2019, the church had 197 members. However, due to the pandemics, some of our members decided to go back to Romania and some moved, temporarily or permanently, to churches who were able to meet in person

Pastoral Care

Until March 2020, our church used to run the Sunday school every week except on school holidays. Sisters in our church, who are of good character and knowledgeable of the Bible, delivered this service, while one of the trustees, presbyter Iulian Hirtopanu, coordinated it. The children were taught important lessons from the Bible, through games, play and written/video materials. Sunday school has been suspended until it is deemed safe again.

Another trustee, deacon Ionut Cirdej, ran the youth group, who used to meet every Tuesday evening for Bible study and prayer. The young people in our church were encouraged to explore and develop their faith through being part of the church choir, worshipping God through music and singing, and serving others through missionary work. They have organised several missionary trips to Romania and Uganda, where they delivered the Gospel in a practical way, through helping the needy. The group has also been unable to meet since March 2020 due to the lockdown situation.

Due to health problems, some members could not attend the services or needed financial help to get them through difficult times. We provided financial help to several families, both in the UK and Romania, and we have contributed with funds to sponsor an orphanage in Uricani, Romania.

As our church moved to online services, because of the lockdown situation, all face-to-face meetings were suspended from March 2020.

Additional Note

From time to time, we may offer grants to other charities who promote the advancement of the faith. We would like to acknowledge the contribution of our many volunteers, who have listened to the calling of our Lord and have selflessly devoted their time and finances to spread the Good News mainly locally, in the UK

Achievements and Performance

ALFA & OMEGA LONDON
Trustees' Report (continued)
For The Year Ended 30 June 2024

Main Achievements

Worship and Prayer

Our church had three worship services per week. We had our morning and evening Sunday services, where people came together to worship, praise the Lord through music and prayers, and listen to the word of God through the sermon delivered by preachers in our church or visiting speakers. There was another prayer service every Wednesday evening, when the atmosphere was more contemplative, quiet and intimate. Since June 2021, our church gathers for worship at Kingsbury Green Primary School.

Pastoral Care

Our church runs the Sunday school every week except on school holidays. Sisters in our church, who are of good character and knowledgeable of the Bible, deliver this service, while one of our community members, Vasile Bejerea, coordinates it. The children are taught important lessons from the Bible, through games, play and written/video materials. The youth group also meets every Tuesday evening for Bible study and prayer. The young people in our church were encouraged to explore and develop their faith through being part of the church choir, worshipping God through music and singing, and serving others through missionary work.

They have also participated in several trips across the UK, where they delivered the Gospel in a practical way, through helping the needy.

We continued to provide financial help with funeral costs for some members of our church and gave hardship grants to individuals with medical and financial problems.

Mission and Evangelism

We have collection service every Sunday, no membership fee and sometime fundraising events when everyone is encouraged to find their place in the body of Christ, the church, and contribute financially but also with their time and effort. Many have responded to this calling.

Financial Review

Reserves Policy

It is a policy of Alfa & Omega London to maintain a balance on unrestricted funds of £25,000 if possible, which roughly equates to the yearly lease payments and other church running costs.

Reference and Administrative Details

Trustees

VASILE BUCUR - Chair
IULIAN HIRTOPANU

Charity Number

1167814

Company Number

1167814

Principal Address

6 Elmwood Crescent
LONDON
NW9 0NL

Independent Examiner

Martin Nsiah FCCA
KALOMART & CO ACCOUNTANTS
Chartered Accountants
First Floor
2 Market Place
London
London
SE16 3UQ

ALFA & OMEGA LONDON
Trustees' Report (continued)
For The Year Ended 30 June 2024

ALFA & OMEGA LONDON
Trustees' Report (continued)
For The Year Ended 30 June 2024

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

VASILE BUCUR

Trustee

16/05/2026

ALFA & OMEGA LONDON
Independent Examiner's Report to the Trustees of ALFA & OMEGA LONDON
For The Year Ended 30 June 2024

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2024.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Martin Nsiah FCCA
20/05/2026
KALOMART & CO ACCOUNTANTS
Chartered Accountants
First Floor
2 Market Place
London
London
SE16 3UQ

ALFA & OMEGA LONDON
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2024

	Notes	2024 Unrestricted funds £	2023 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	36,586	90,252
Charitable activities	4	49,232	8,607
Other trading activities	5	-	3,030
Investments	6	198	68
		86,016	101,957
EXPENDITURE ON:			
Raising funds	8	(33,727)	(34,416)
Charitable activities	8	(56,126)	(86,624)
		(89,853)	(121,040)
NET EXPENDITURE		(3,837)	(19,083)
NET MOVEMENT IN FUNDS		(3,837)	(19,083)
RECONCILIATION OF FUNDS:			
Total funds brought forward		29,698	48,781
TOTAL FUNDS CARRIED FORWARD	17	25,861	29,698

The notes on pages 8 to 12 form part of these financial statements.

ALFA & OMEGA LONDON
Balance Sheet
As At 30 June 2024

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Tangible Assets	13	2,397	1,245
		<u>2,397</u>	<u>1,245</u>
CURRENT ASSETS			
Debtors	14	15,687	19,703
Cash at bank and in hand		11,674	13,203
		<u>27,361</u>	<u>32,906</u>
Creditors: Amounts Falling Due Within One Year	15	(3,897)	(4,453)
		<u>23,464</u>	<u>28,453</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>25,861</u>	<u>29,698</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>25,861</u>	<u>29,698</u>
NET ASSETS			
		<u>25,861</u>	<u>29,698</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>25,861</u>	<u>29,698</u>
TOTAL FUNDS	17	<u>25,861</u>	<u>29,698</u>

For the year ending 30 June 2024 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

VASILE BUCUR

Trustee
16/05/2026

The notes on pages 8 to 12 form part of these financial statements.

ALFA & OMEGA LONDON
Notes to the Financial Statements
For The Year Ended 30 June 2024

1. General Information

ALFA & OMEGA LONDON is a company limited by guarantee, incorporated in England & Wales, registered number 1167814 and registered charity number 1167814. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

The charity is committed to maintaining transparency, accountability, and integrity in the recognition and management of all incoming resources. This policy outlines the principles and procedures governing the receipt, classification, and reporting of income to ensure compliance with applicable accounting standards and regulatory requirements.

Recognition of Income

Income is recognized when the charity has entitlement to the funds, the amount can be measured reliably, and it is probable that the economic benefits will flow to the charity. Donations, grants, and legacies are accounted for on an accrual basis unless otherwise specified by the donor or funder. Restricted income is recognized separately and used in accordance with the donor's stipulations.

Types of Incoming Resources

Donations and Legacies: Includes cash donations, bequests, and gifts in kind. Legacies are recognized when probate is granted and the amount can be reliably estimated. Grants: Government and institutional grants are recognized when the charity is entitled to the funding and any performance conditions are met. Charitable Activities: Income from services provided in furtherance of the charity's objectives, including membership fees and event income. Other Trading Activities: Includes income from fundraising events, sponsorships, and sale of goods. Investment Income: Interest, dividends, and other returns on investments are recognized when receivable.

Valuation and Measurement

All income is measured at fair value at the date of receipt. Gifts in kind are valued based on their estimated market value and recorded as both income and expenditure.

Deferred Income

Income received in advance of the charity earning the right to the funds is deferred and recognized in the period in which the charity becomes entitled.

Monitoring and Reporting

All incoming resources are recorded in the financial systems with appropriate documentation and classification. The Finance Committee reviews income reports regularly to ensure accuracy and compliance. Annual accounts are prepared in accordance with the Charities SORP (Statement of Recommended Practice) and submitted to relevant regulatory bodies.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	20% RBM
Computer Equipment	20% RBM

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	36,586	90,252
4. Income from Charitable Activities		
	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Charitable Activities UK	49,232	8,607
5. Income from Other Trading Activities		
	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	-	3,030
6. Investment Income		
	2024	2023
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	198	68
7. Net Income/(Expenditure)		
The net expenditure is stated after charging/(crediting):		
	2024	2023
	£	£
Depreciation of tangible fixed assets - owned	599	312
8. Analysis of Expenditure		
		2024
	Activities undertaken directly	Support costs (see note 9)
	£	£
Raising funds	12,303	21,424
Charitable Activities- Overseas	15,300	9,000
Charitable Activities UK	-	31,826
	27,603	89,853

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

	Activities undertaken directly	Support costs (see note 9)	2023
	£	£	Total £
Raising funds	7,000	27,416	34,416
Charitable Activities- Overseas	41,975	9,750	51,725
Charitable Activities UK	-	34,899	34,899
	48,975	72,065	121,040
	48,975	72,065	121,040

9. Support Costs

	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	2024
	£	£	£	Total £
Employee costs	998	9,000	11,451	21,449
Premises expenses	19,625	-	19,625	39,250
General administration	202	-	-	202
Depreciation	599	-	-	599
Governance costs	-	-	750	750
	21,424	9,000	31,826	62,250
	21,424	9,000	31,826	62,250

	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	2023
	£	£	£	Total £
Employee costs	3,928	9,750	11,820	25,498
Premises expenses	22,328	-	22,328	44,656
General administration	848	-	-	848
Depreciation	312	-	-	312
Governance costs	-	-	751	751
	27,416	9,750	34,899	72,065
	27,416	9,750	34,899	72,065

10. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	750	751
	750	751

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

11. Staff Costs

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	18,000	19,500

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 2 (2023: 2)

13. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 July 2023	-	4,219	4,219
Additions	1,751	-	1,751
As at 30 June 2024	1,751	4,219	5,970
Depreciation			
As at 1 July 2023	-	2,974	2,974
Provided during the period	350	249	599
As at 30 June 2024	350	3,223	3,573
Net Book Value			
As at 30 June 2024	1,401	996	2,397
As at 1 July 2023	-	1,245	1,245

14. Debtors

	2024	2023
	£	£
Due within one year		
Other debtors	15,687	19,703

15. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Other creditors	3,147	3,517
Taxation and social security	-	186
Accruals and deferred income	750	750
	3,897	4,453

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2024

16. Contingent Liabilities

	2024	2023
	£	£
At the end of the period	12,500	12,500

Annual rental commitment due isx months of £12,500

17. Movement in Funds

	As at 1 July 2023	Income	Expenditure	As at 30 June 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	29,698	86,016	(89,853)	25,861
Total funds	29,698	86,016	(89,853)	25,861
Unrestricted funds				
General:				
General unrestricted fund	48,781	101,957	(121,040)	29,698
Total funds	48,781	101,957	(121,040)	29,698

18. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2024	2023
	£	£

19. Related Party Disclosures

20. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

ALFA & OMEGA LONDON
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2024

	2024	2023
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	36,586	90,252
	<u>36,586</u>	<u>90,252</u>
Charitable Activities:		
Charitable Activities UK		
Church Collections	49,232	8,607
	<u>49,232</u>	<u>8,607</u>
Other trading activities		
Income from Event activities	-	3,030
	<u>-</u>	<u>3,030</u>
Investments		
Bank interest receivable	198	68
	<u>198</u>	<u>68</u>
	<u>86,016</u>	<u>101,957</u>
EXPENDITURE ON:		
Raising funds		
Staging fundraising events	(12,303)	(7,000)
Travel and subsistence expenses	(998)	(3,510)
Subsistence expenses	-	(418)
Rent	(19,625)	(22,328)
Computer software, consumables and maintenance	(155)	(186)
Other services	-	(452)
Bank charges	(16)	(60)
Other office costs	(30)	(149)
Sundry expenses	(1)	(1)
Depreciation of plant and machinery	(350)	-
Depreciation of computer equipment	(249)	(312)
	<u>(33,727)</u>	<u>(34,416)</u>
Charitable Activities:		
Charitable Activities- Overseas		
Donation of Grant	(15,300)	(41,975)
Wages and salaries	(9,000)	(9,750)
	<u>(24,300)</u>	<u>(51,725)</u>
Charitable Activities UK		
Wages and salaries	(9,000)	(9,750)

...CONTINUED

ALFA & OMEGA LONDON
Detailed Statement of Financial Activities (including Income and Expenditure Account)
(continued)
For The Year Ended 30 June 2024

Staff welfare	(2,451)	(2,070)
Rent	(19,625)	(22,328)
Independent examiner's fees	(750)	(751)
	<u>(31,826)</u>	<u>(34,899)</u>
	<u>(89,853)</u>	<u>(121,040)</u>
NET EXPENDITURE	<u>(3,837)</u>	<u>(19,083)</u>

ALFA & OMEGA LONDON

England & Wales - Charity number 1167814

Accounts

Company registration number: 1167814
Charity registration number: 1167814

**ALFA & OMEGA LONDON
TRUSTEES' REPORT AND
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FOR THE YEAR ENDED 30 JUNE 2023**

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ALFA & OMEGA LONDON
Reference and Administrative Details
For The Year Ended 30 June 2023

Trustees	VASILE BUCUR - Chair IULIAN HIRTOPANU
Charity Number	1167814
Company Number	1167814
Principal Address	6 Elmwood Crescent LONDON NW9 0NL
Independent Examiner	M Nsiah BA FCCA KALOMART & CO ACCOUNTANTS First Floor 2 Market Place London London SE16 3UQ

ALFA & OMEGA LONDON
Company No. 1167814
Trustees' Report For The Year Ended 30 June 2023

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The Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people in our community and neighbouring boroughs, from any denomination and background, to live out their faith through worship and prayer, Bible study, missionary and outreach work. Our church also aims to provide pastoral care to people in the community and reach out to those who are in need, sick or homeless.

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At the beginning of 2019, the church had 197 members. However, due to the pandemics, some of our members decided to go back to Romania and some moved, temporarily or permanently, to churches who were able to meet in person

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Until March 2020, our church used to run the Sunday school every week except on school holidays. Sisters in our church, who are of good character and knowledgeable of the Bible, delivered this service, while one of the trustees, presbyter Iulian Hirtopanu, coordinated it. The children were taught important lessons from the Bible, through games, play and written/video materials. Sunday school has been suspended until it is deemed safe again.

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From time to time, we may offer grants to other charities who promote the advancement of the faith. We would like to acknowledge the contribution of our many volunteers, who have listened to the calling of our Lord and have selflessly devoted their time and finances to spread the Good News mainly locally, in the UK

Achievements and Performance

Main Achievements

Worship and Prayer

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Pastoral Care

...CONTINUED

ALFA & OMEGA LONDON
Trustees' Report (continued)
For The Year Ended 30 June 2023

Main Achievements - continued

Our church runs the Sunday school every week except on school holidays. Sisters in our church, who are of good character and knowledgeable of the Bible, deliver this service, while one of our community members, Vasile Bejerea, coordinates it. The children are taught important lessons from the Bible, through games, play and written/video materials. The youth group also meets every Tuesday evening for Bible study and prayer. The young people in our church were encouraged to explore and develop their faith through being part of the church choir, worshipping God through music and singing, and serving others through missionary work.

They have also participated in several trips across the UK, where they delivered the Gospel in a practical way, through helping the needy.

We continued to provide financial help with funeral costs for some members of our church and gave hardship grants to individuals with medical and financial problems.

Mission and Evangelism

We have collection service every Sunday, no membership fee and sometime fundraising events when everyone is encouraged to find their place in the body of Christ, the church, and contribute financially but also with their time and effort. Many have responded to this calling.

Financial Review

Reserves Policy

It is a policy of Alfa & Omega London to maintain a balance on unrestricted funds of £25,000 if possible, which roughly equates to the yearly lease payments and other church running costs.

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

VASILE BUCUR

Trustee

27/10/2025

ALFA & OMEGA LONDON
Independent Examiner's Report to the Trustees of ALFA & OMEGA LONDON
For The Year Ended 30 June 2023

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

M Nsiah BA FCCA
28/10/2025
KALOMART & CO ACCOUNTANTS
First Floor
2 Market Place
London
London
SE16 3UQ

ALFA & OMEGA LONDON
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 30 June 2023

	Notes	2023 Unrestricted funds £	2022 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	90,252	77,110
Charitable activities	4	8,607	-
Other trading activities	5	3,030	-
Investments	6	68	13
		101,957	77,123
EXPENDITURE ON:			
Raising funds	8	(34,415)	(21,632)
Charitable activities	8	(86,624)	(74,086)
		(121,039)	(95,718)
NET EXPENDITURE		(19,082)	(18,595)
NET MOVEMENT IN FUNDS		(19,082)	(18,595)
RECONCILIATION OF FUNDS:			
Total funds brought forward		48,781	67,375
TOTAL FUNDS CARRIED FORWARD	17	29,699	48,780

The notes on pages 7 to 11 form part of these financial statements.

ALFA & OMEGA LONDON
Balance Sheet
As At 30 June 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Tangible Assets	13	1,245	1,557
		<u>1,245</u>	<u>1,557</u>
CURRENT ASSETS			
Debtors	14	19,703	19,203
Cash at bank and in hand		13,203	32,470
		<u>32,906</u>	<u>51,673</u>
Creditors: Amounts Falling Due Within One Year	15	(4,452)	(4,450)
		<u>28,454</u>	<u>47,223</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>29,699</u>	<u>48,780</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>29,699</u>	<u>48,780</u>
NET ASSETS			
		<u>29,699</u>	<u>48,780</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>29,699</u>	<u>48,780</u>
TOTAL FUNDS	17	<u>29,699</u>	<u>48,780</u>

For the year ending 30 June 2023 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

VASILE BUCUR

Trustee
27/10/2025

The notes on pages 7 to 11 form part of these financial statements.

ALFA & OMEGA LONDON
Notes to the Financial Statements
For The Year Ended 30 June 2023

1. General Information

ALFA & OMEGA LONDON is a company limited by guarantee, incorporated in England & Wales, registered number 1167814 and registered charity number 1167814. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

The charity is committed to maintaining transparency, accountability, and integrity in the recognition and management of all incoming resources. This policy outlines the principles and procedures governing the receipt, classification, and reporting of income to ensure compliance with applicable accounting standards and regulatory requirements.

Recognition of Income

Income is recognized when the charity has entitlement to the funds, the amount can be measured reliably, and it is probable that the economic benefits will flow to the charity. Donations, grants, and legacies are accounted for on an accrual basis unless otherwise specified by the donor or funder. Restricted income is recognized separately and used in accordance with the donor's stipulations.

Types of Incoming Resources

Donations and Legacies: Includes cash donations, bequests, and gifts in kind. Legacies are recognized when probate is granted and the amount can be reliably estimated. Grants: Government and institutional grants are recognized when the charity is entitled to the funding and any performance conditions are met. Charitable Activities: Income from services provided in furtherance of the charity's objectives, including membership fees and event income. Other Trading Activities: Includes income from fundraising events, sponsorships, and sale of goods. Investment Income: Interest, dividends, and other returns on investments are recognized when receivable.

Valuation and Measurement

All income is measured at fair value at the date of receipt. Gifts in kind are valued based on their estimated market value and recorded as both income and expenditure.

Deferred Income

Income received in advance of the charity earning the right to the funds is deferred and recognized in the period in which the charity becomes entitled.

Monitoring and Reporting

All incoming resources are recorded in the financial systems with appropriate documentation and classification. The Finance Committee reviews income reports regularly to ensure accuracy and compliance. Annual accounts are prepared in accordance with the Charities SORP (Statement of Recommended Practice) and submitted to relevant regulatory bodies.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	20% RBM
--------------------	---------

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	90,252	77,110

4. Income from Charitable Activities

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Charitable Activities UK	8,607	-

5. Income from Other Trading Activities

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Income from other trading activities	3,030	-

6. Investment Income

	2023	2022
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	68	-
Interest from investments	-	13
	68	13

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets - owned	312	844

8. Analysis of Expenditure

		2023
	Activities undertaken directly	Total
	£	£
Raising funds	7,000	34,415
Charitable Activities- Overseas	41,975	51,725
Charitable Activities UK	-	34,899
	48,975	121,039

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

	Activities undertaken directly	Support costs (see note 9)	2022
	£	£	Total
			£
Raising funds	10,022	11,610	21,632
Charitable Activities- Overseas	40,224	9,071	49,295
Charitable Activities UK	-	24,791	24,791
	50,246	45,472	95,718

9. Support Costs

	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	2023
	£	£	£	Total
				£
Employee costs	3,928	9,750	11,820	25,498
Premises expenses	22,328	-	22,328	44,656
General administration	847	-	-	847
Depreciation	312	-	-	312
Governance costs	-	-	751	751
	27,415	9,750	34,899	72,064

	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	2022
	£	£	£	Total
				£
Employee costs	9,072	9,071	-	18,143
Premises expenses	760	-	22,341	23,101
General administration	934	-	1,700	2,634
Depreciation	844	-	-	844
Governance costs	-	-	750	750
	11,610	9,071	24,791	45,472

10. Independent Examiner's Remuneration

	2023	2022
	£	£
Independent examination of the financial statements	751	750
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	751	750

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

11. Staff Costs

Staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	19,500	18,143

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 2 (2022: 2)

13. Tangible Assets

		Computer Equipment £
Cost		
As at 1 July 2022		4,219
As at 30 June 2023		4,219
Depreciation		
As at 1 July 2022		2,662
Provided during the period		312
As at 30 June 2023		2,974
Net Book Value		
As at 30 June 2023		1,245
As at 1 July 2022		1,557

14. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	-	6,780
Other debtors	19,703	12,423
	19,703	19,203

15. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	(1)	(2)
Other creditors	3,517	3,517
Taxation and social security	186	185
Accruals and deferred income	750	750
	4,452	4,450

ALFA & OMEGA LONDON
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

16. Contingent Liabilities

	2023	2022
	£	£
At the end of the period	12,500	-
Annual rental commitment due ix months of £12,500		

17. Movement in Funds

	As at 1 July 2022	Income	Expenditure	As at 30 June 2023
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	48,781	101,957	(121,039)	29,699
Total funds	48,781	101,957	(121,039)	29,699
	As at 1 July 2021	Income	Expenditure	As at 30 June 2022
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	67,375	77,123	(95,718)	48,780
Total funds	67,375	77,123	(95,718)	48,780

18. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2023	2022
	£	£

19. Related Party Disclosures

20. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

ALFA & OMEGA LONDON

England & Wales - Charity number 1167814

Accounts

Charity registration number: 1167814

ALFA & OMEGA LONDON

known as

BISERICA PENTECOSTALA ROMANA ALFA & OMEGA

Annual Report and Financial Statements

for the Year Ended 30 June 2022

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

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ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Reference and Administrative Details

Chairperson

Vasile Adrian Bucur, Pastor

Trustees

Iulian Hirtopanu

Daniel Bucur,

Simion Gheorghe Put - Treasurer

Vasile Adrian Bucur, Pastor

Charity Registration Number

1167814

Principal Registered Office

6 ELMWOOD CRESCENT
London
NW9 0NL

Independent Examiner

Kalomart & Co Accountants
External Examiners
First Floor
2 Market Place
London
SE16 3UQ

ALFA & OMEGA LONDON

known as BISERICA PENTECOSTALA ROMANA ALFA & OMEGA

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2022.

Objectives and activities

Objects and aims

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the Statement of Faith in such ways as the Charity Trustees may from time to time decide

Objectives, strategies and activities

Alfa & Omega Romanian Pentecostal Church is committed to enabling as many people as possible from the local community to worship at and become part of our church.

There is a large Romanian community in the North West London and we aim to serve it as much as we can. The service is delivered in Romanian but all are welcome to attend and we endeavour to provide one to one interpreting to any guest who wishes to join us in worship but does not speak Romanian.

The Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people in our community and neighbouring boroughs, from any denomination and background, to live out their faith through worship and prayer, Bible study, missionary and outreach work. Our church also aims to provide pastoral care to people in the community and reach out to those who are in need, sick or homeless.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Trustees' Report (continued)

Public benefit

From time to time, we may offer grants to other charities who promote the advancement of the faith. This year, we have given grants totalling £8,235 for the support of our Ukrainian brothers and sisters and textbooks for child refugees in Romania; grants totalling £5,900 to our Romanian mission partners for evangelism in Romania, and grants of £3,200 to an orphanage in Uricani, Romania; grants totalling £2,206.22 for the purchase of mobility scooters for disabled persons in Romania; and grants totalling £4,100 for several needy families in the church. We have also given grants totalling £6,000 to The Last Frontiers, an associated charity in Uganda, towards the purchase of construction materials and labour for our mission headquarters in Entebbe, Uganda.

We would like to acknowledge the contribution of our many volunteers, who have listened to the calling of our Lord and have selflessly devoted their time and finances to spread the Good News both locally and overseas. Florin and Dana have been supported by our church spiritually and financially throughout. They also have in their care two orphaned local children and we provide support for their schooling and upbringing. They have faithfully submitted monthly financial and progress reports to us.

Additional Object and Activities

From time to time, we may offer grants to other charities who promote the advancement of the faith. This year, we have given grants totalling £8,235 for the support of our Ukrainian brothers and sisters and textbooks for child refugees in Romania; grants totalling £5,900 to our Romanian mission partners for evangelism in Romania, and grants of £3,200 to an orphanage in Uricani, Romania; grants totalling £2,206.22 for the purchase of mobility scooters for disabled persons in Romania; and grants totalling £4,100 for several needy families in the church. We have also given grants totalling £6,000 to The Last Frontiers, an associated charity in Uganda, towards the purchase of construction materials and labour for our mission headquarters in Entebbe, Uganda.

We would like to acknowledge the contribution of our many volunteers, who have listened to the calling of our Lord and have selflessly devoted their time and finances to spread the Good News both locally and overseas.

Structure, governance and management

Recruitment and appointment of trustees

The Church Board elections take place every 4 years. The candidates are nominated by members of the church and elected by the members of the church through secret ballot. The Chairman of the Board is also elected every four years. They are nominated by the Church Board and elected by the members of the church.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Trustees' Report (continued)

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 28/12/2023 and signed on its behalf by:

.....
Vasile Adrian Bucur
Chairman and trustee

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 28/12/2023 and signed on its behalf by:

.....
Vasile Adrian Bucur
Chairman and Trustee

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Independent Examiner's Report to the trustees of ALFA & OMEGA LONDON

I report to the trustees on my examination of the accounts of ALFA & OMEGA LONDON for the year ended 30 June 2022.

Responsibilities and basis of report

As the charity trustees of ALFA & OMEGA LONDON 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 ALFA & OMEGA LONDON's accounts carried out under section 145 of the 2011 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 ALFA & OMEGA LONDON 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 accounting 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.

.....
Kalomart & Co Accountants
External Examiners
Association of Chartered Certified Accountants
First Floor
2 Market Place
London
SE16 3UQ

Date: 29/12/2023.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Statement of Financial Activities for the Year Ended 30 June 2022

	Note	Unrestricted £	Total 2022 £	Total 2021 £
Income and Endowments from:				
Donations and legacies		77,110	77,110	133,554
Investment income	3	13	13	5
Total income		<u>77,123</u>	<u>77,123</u>	<u>133,559</u>
Expenditure on:				
Raising funds		(20,842)	(20,842)	(18,441)
Charitable activities		(70,126)	(70,126)	(87,576)
Other expenditure	6	(4,750)	(4,750)	(3,587)
Total expenditure		<u>(95,718)</u>	<u>(95,718)</u>	<u>(109,604)</u>
Net movement in funds		(18,595)	(18,595)	23,955
Reconciliation of funds				
Total funds brought forward		<u>67,375</u>	<u>67,375</u>	43,420
Total funds carried forward	15	<u>48,780</u>	<u>48,780</u>	<u>67,375</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

**(Registration number: 1167814)
Balance Sheet as at 30 June 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	1,558	2,401
Current assets			
Debtors	12	19,203	15,154
Cash at bank and in hand	13	32,471	55,015
		<u>51,674</u>	<u>70,169</u>
Creditors: Amounts falling due within one year	14	<u>(4,452)</u>	<u>(5,195)</u>
Net current assets		<u>47,222</u>	<u>64,974</u>
Net assets		<u>48,780</u>	<u>67,375</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>48,780</u>	<u>67,375</u>
Total funds	15	<u>48,780</u>	<u>67,375</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 28/12/2023 and signed on their behalf by:

.....
Vasile Adrian Bucur
Chairman and trustee

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

ALFA & OMEGA LONDON meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

ALFA & OMEGA LONDON

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Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Legacies	77,110	77,110
Total for 2022	<u>77,110</u>	<u>77,110</u>
Total for 2021	<u>133,554</u>	<u>133,554</u>

3 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	13	13
Total for 2022	<u>13</u>	<u>13</u>
Total for 2021	<u>5</u>	<u>5</u>

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Other direct costs of activities for generating funds		999	999
Total for 2022		999	999
Total for 2021		330	330
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		70,126	70,126
Total for 2021		87,576	87,576
			Total expenditure £

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		4,750	4,750
Total for 2022		4,750	4,750
Total for 2021		3,587	3,587

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

2022
£

8 Trustees remuneration and expenses

9 Staff costs

The aggregate payroll costs were as follows:

2022 **2021**
£ **£**

Staff costs during the year were:

Wages and salaries Costs	19,843	18,111
--------------------------	--------	--------

No employee received emoluments of more than £60,000 during the year

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2021	3,119	3,119
Additions	1,100	1,100
At 30 June 2022	4,219	4,219
Depreciation		
At 1 July 2021	1,818	1,818
Charge for the year	843	843
At 30 June 2022	2,661	2,661
Net book value		
At 30 June 2022	1,558	1,558
At 30 June 2021	1,301	1,301

12 Debtors

	2022 £	2021 £
Trade debtors	6,780	-
Prepayments	-	1,094
Other debtors	12,423	14,060
	19,203	15,154

Debtors includes £12,423 (2021: £14,060) receivable after more than one year.

	2022 £	2021 £
Other debtors	12,423	14,060

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	32,471	55,015

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	185	149
Other creditors	3,517	4,296
Accruals	750	750
	4,452	5,195

15 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	67,375	77,123	(95,718)	48,780
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £

Unrestricted funds

General	43,420	133,559	(109,604)	67,375
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16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2022 £
Tangible fixed assets	1,558	1,558
Current assets	51,674	51,674
Current liabilities	(4,452)	(4,452)
Total net assets	48,780	48,780
	Unrestricted funds General £	Total funds at 30 June 2021 £
Tangible fixed assets	2,401	2,401
Current assets	70,169	70,169
Current liabilities	(5,195)	(5,195)
Total net assets	67,375	67,375

ALFA & OMEGA LONDON

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Notes to the Financial Statements for the Year Ended 30 June 2022 (continued)

17 Analysis of net funds

	At 1 July 2021	At 30 June 2022
	£	£
Cash at bank and in hand	55,015	55,015
Net debt	55,015	55,015
	At 1 July 2020	At 30 June 2021
	£	£
Cash at bank and in hand	40,231	40,231
Net debt	40,231	40,231

ALFA & OMEGA LONDON

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Statement of Financial Activities by fund for the Year Ended 30 June 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	77,110	133,554
Investment income	13	5
Total income	<u>77,123</u>	<u>133,559</u>
Expenditure on:		
Raising funds	(20,842)	(18,441)
Charitable activities	(70,126)	(87,576)
Other expenditure	(4,750)	(3,587)
Total expenditure	<u>(95,718)</u>	<u>(109,604)</u>
Net (expenditure)/income	<u>(18,595)</u>	<u>23,955</u>
Net movement in funds	(18,595)	23,955
Reconciliation of funds		
Total funds brought forward	<u>67,375</u>	<u>43,420</u>
Total funds carried forward	<u>48,780</u>	<u>67,375</u>

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Detailed Statement of Financial Activities for the Year Ended 30 June 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	77,110	133,554
Investment income (analysed below)	13	5
Total income	<u>77,123</u>	<u>133,559</u>
Expenditure on:		
Raising funds (analysed below)	(20,842)	(18,441)
Charitable activities (analysed below)	(70,126)	(87,576)
Other expenditure (analysed below)	(4,750)	(3,587)
Total expenditure	<u>(95,718)</u>	<u>(109,604)</u>
Net (expenditure)/income	<u>(18,595)</u>	<u>23,955</u>
Net movement in funds	(18,595)	23,955
Reconciliation of funds		
Total funds brought forward	<u>67,375</u>	<u>43,420</u>
Total funds carried forward	<u>48,780</u>	<u>67,375</u>

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Detailed Statement of Financial Activities for the Year Ended 30 June 2022 (continued)

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Legacies and bequests	77,110	113,594
Gift Aid tax reclaimed	-	11,410
UK Government grants	-	8,550
	<u>77,110</u>	<u>133,554</u>
<i>Investment income</i>		
Income from other unlisted investments	13	5
	<u>13</u>	<u>5</u>
<i>Raising funds</i>		
Wages and salaries	(19,843)	(18,111)
Consumable tools	(999)	(115)
Insurance	-	(215)
	<u>(20,842)</u>	<u>(18,441)</u>
<i>Charitable activities</i>		
Donation to Mission work	(22,341)	(58,716)
Overseas mission work	(4,260)	(14,800)
Outreach activities	(4,300)	(6,300)
Rent and rates	(39,225)	(7,760)
	<u>(70,126)</u>	<u>(87,576)</u>
<i>Other expenditure</i>		
Telephone and fax	-	(98)
Printing, postage and stationery	(56)	-
Charitable donations	(854)	-
Cleaning	(760)	-
Travel and subsistence	(1,462)	(2,000)
Accountancy fees	(750)	(750)
Bank charges	(25)	(139)
Depreciation of office equipment	(843)	(600)
	<u>(4,750)</u>	<u>(3,587)</u>

ALFA & OMEGA LONDON

England & Wales - Charity number 1167814

Accounts

Charity registration number: 1167814

ALFA & OMEGA LONDON

known as

BISERICA PENTECOSTALA ROMANA ALFA & OMEGA

Annual Report and Financial Statements

for the Year Ended 30 June 2021

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

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ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Reference and Administrative Details

Chairman

Vasile Adrian Bucur, Pastor

Trustees

Iulian Hirtopanu

Daniel Bucur, Treasurer

Iounut Danieal Cirdei

Simion Put

Vasile Adrian Bucur, Pastor

Nicoleta Mihaita

Charity Registration Number

1167814

Principal Office

6 ELMWOOD CRESCENT

London

NW9 0NL

Independent Examiner

Kalomart & Co Accountants

External Examiners

First Floor

2 Market Place

Bermondsey

London

SE10 8BA

ALFA & OMEGA LONDON

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2021.

Objectives and activities

Objects and aims

The Object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the Statement of Faith in such ways as the Charity Trustees may from time to time decide

Objectives, strategies and activities

Alfa & Omega Romanian Pentecostal Church is committed to enabling as many people as possible from the local community to worship at and become part of our church.

There is a large Romanian community in the North West London and we aim to serve it as much as we can. The service is delivered in Romanian but all are welcome to attend and we endeavour to provide one to one interpreting to any guest who wishes to join us in worship but does not speak Romanian.

The Trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. We try to enable ordinary people in our community and neighbouring boroughs, from any denomination and background, to live out their faith through worship and prayer, Bible study, missionary and outreach work. Our church also aims to provide pastoral care to people in the community and reach out to those who are in need, sick or homeless.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Trustees' Report

Public benefit

Until March 2020, our church had three worship services per week. We had our morning and evening Sunday services, where people came together to worship, praise the Lord through music and prayers, and listen to the word of God through the sermon delivered by preachers in our church or visiting speakers. There was another prayer service every Thursday evening, when the atmosphere was more contemplative, quiet and intimate.

Due to the Covid situation, our worship services in church were suspended and we have been compelled to continue to praise the Lord by arranging Zoom meetings twice a week. The church building hosting our church was also closed for renovations, therefore we needed to hire halls for our worship from other churches until we found a more permanent location. Since June 2021, our church gathers for worship at Kingsbury Green Primary School

Pastoral Care

Until March 2020, our church used to run the Sunday school every week except on school holidays. Sisters in our church, who are of good character and knowledgeable of the Bible, delivered this service, while one of the trustees, presbyter Iulian Hirtopanu, coordinated it. The children were taught important lessons from the Bible, through games, play and written/video materials. Sunday school had been suspended until June 2021, when we restarted the service in our new premises.

The youth group, also restarted the meetings every Tuesday evening for Bible study and prayer. The young people in our church were encouraged to explore and develop their faith through being part of the church choir, worshipping God through music and singing, and serving others through missionary work. They have also participated in several missionary trips to Romania, Ukraine and Uganda, where they delivered the Gospel in a practical way, through helping the needy

We continued to provide financial help with funeral costs for some members of our church and gave hardship grants to individuals with medical problems

Mission and Evangelism

We have had no collection service, membership fee or fundraising event but everyone is encouraged to find their place in the body of Christ, the church, and contribute not only financially but also with their time and effort. Many have responded to this calling and we have had several teams going overseas on missionary trips, especially to Romania, Ukraine and Uganda.

Our ministry in Uganda is very dear to us and we, as a church, have come together to see it grow and develop over time. Two members of our church, brother Florin Bucur and sister Dana Bucur, along with their children, have been missionaries in Kabale, Uganda since 2013.

The works on the missionary base there, in collaboration with The Last Frontiers, our sister charity in Uganda, are continuing, though during the lockdowns they needed to be temporarily suspended.

Florin and Dana have been supported by our church spiritually and financially throughout. They also have in their care two orphaned local children and we provide support for their schooling and upbringing. They have faithfully submitted monthly financial and progress reports to us.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Trustees' Report

Grant making policies

From time to time, we may offer grants to other charities who promote the advancement of the faith. This year, we have given grants totalling £3,000 to a sister church, Dhaka Assembly of God, for the support of evangelists and missionaries in Bangladesh; grants to APME Romania (Romanian Overseas Missions Pentecostal Association) totalling £21,050 and grants of £3,200 to an orphanage in Uricani, Romania. We have also given grants totalling £29,164 to The Last Frontiers, an associated charity in Uganda, towards the purchase of construction materials and labour for our mission headquarters in Entebbe, Uganda; grants totalling £4,196 to our mission partners in India and, respectively, £5,500 to our mission partners in Romania. We would like to acknowledge the contribution of our many volunteers, who have listened to the calling of our Lord and have selflessly devoted their time and finances to spread the Good News both locally and overseas.

Structure, governance and management

Recruitment and appointment of trustees

The Church Board elections take place every 4 years. The candidates are nominated by members of the church and elected by the members of the church through secret ballot. The Chairman of the Board is also elected every four years. They are nominated by the Church Board and elected by the members of the church.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Trustees' Report

The annual report was approved by the trustees of the charity on 23 May 2022 and signed on its behalf by:

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 15 June 2022 and signed on its behalf by:

.....
Vasile Adrian Bucur
Chair of the board of Trustees

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Independent Examiner's Report to the trustees of ALFA & OMEGA LONDON

I report to the trustees on my examination of the accounts of ALFA & OMEGA LONDON for the year ended 30 June 2021.

Responsibilities and basis of report

As the charity trustees of ALFA & OMEGA LONDON 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 ALFA & OMEGA LONDON's accounts carried out under section 145 of the 2011 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 ALFA & OMEGA LONDON 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 accounting 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.

Martin Nsiah (BA FCCA)

.....
Kalomart & Co Accountants
Certified Chartered Accountants
External Examiners
First Floor
2 Market Place
Bermondsey
London
SE10 8BA

15 June 2022

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Statement of Financial Activities for the Year Ended 30 June 2021

	Note	Unrestricted £	Total 2021 £	Total 2020 £
Income and Endowments from:				
Donations and legacies		133,554	133,554	159,127
Investment income	3	5	5	56
Total income		133,559	133,559	159,183
Expenditure on:				
Raising funds		(18,441)	(18,441)	(14,261)
Charitable activities		(87,576)	(87,576)	(105,126)
Other expenditure	6	(3,587)	(3,587)	(5,518)
Total expenditure		(109,604)	(109,604)	(124,905)
Net movement in funds		23,955	23,955	34,278
Reconciliation of funds				
Total funds brought forward		43,420	43,420	9,142
Total funds carried forward	15	67,375	67,375	43,420

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

(Registration number: 1167814)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	2,401	1,902
Current assets			
Debtors	12	15,154	2,650
Cash at bank and in hand	13	55,015	40,231
		<u>70,169</u>	<u>42,881</u>
Creditors: Amounts falling due within one year	14	<u>(5,195)</u>	<u>(1,363)</u>
Net current assets		<u>64,974</u>	<u>41,518</u>
Net assets		<u>67,375</u>	<u>43,420</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>67,375</u>	<u>43,420</u>
Total funds	15	<u>67,375</u>	<u>43,420</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 23 May 2022 and signed on their behalf by:

.....
Vasile Adrian Bucur
Chair of the board of Trustees

ALFA & OMEGA LONDON

known as BISERICA PENTICOSTALA ROMANA ALFA & OMEGA

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

ALFA & OMEGA LONDON meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

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

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

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.

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.

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Notes to the Financial Statements for the Year Ended 30 June 2021

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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Notes to the Financial Statements for the Year Ended 30 June 2021

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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Notes to the Financial Statements for the Year Ended 30 June 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Notes to the Financial Statements for the Year Ended 30 June 2021

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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Notes to the Financial Statements for the Year Ended 30 June 2021

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Legacies	113,594	113,594
Gift aid reclaimed	11,410	11,410
Grants, including capital grants;		
Government grants	8,550	8,550
Total for 2021	133,554	133,554
Total for 2020	159,127	159,127

3 Investment income

	Unrestricted funds General £	Total funds £
Other income from fixed asset investments	5	5
Total for 2021	5	5
Total for 2020	56	56

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Notes to the Financial Statements for the Year Ended 30 June 2021

4 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Other direct costs of activities for generating funds		330	330
Total for 2021		330	330
Total for 2020		3,699	3,699
			Total costs £

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		87,576	87,576
Total for 2020		105,126	105,126
			Total expenditure £

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		3,587	3,587
Total for 2021		3,587	3,587
Total for 2020		5,518	5,518

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Notes to the Financial Statements for the Year Ended 30 June 2021

7 Net incoming/outgoing resources

Net incoming resources for the year include:

2021
£

8 Trustees remuneration and expenses

9 Staff costs

The aggregate payroll costs were as follows:

2021	2020
£	£

Staff costs during the year were:

Wages and salaries

18,111	10,562
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No employee received emoluments of more than £60,000 during the year

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Notes to the Financial Statements for the Year Ended 30 June 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 July 2020	3,119	3,119
Additions	1,100	1,100
At 30 June 2021	4,219	4,219
Depreciation		
At 1 July 2020	1,217	1,217
Charge for the year	601	601
At 30 June 2021	1,818	1,818
Net book value		
At 30 June 2021	2,401	2,401
At 30 June 2020	1,902	1,902

12 Debtors

	2021 £	2020 £
Prepayments	1,094	-
Other debtors	14,060	2,650
	15,154	2,650

Debtors includes £14,060 (2020: £2,650) receivable after less than one year.

	2021 £	2020 £
Other debtors	14,060	2,650

13 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	55,015	40,231

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Notes to the Financial Statements for the Year Ended 30 June 2021

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	149	92
Other creditors	4,296	521
Accruals	750	750
	5,195	1,363

15 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	43,420	133,559	(109,604)	67,375
	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Balance at 30 June 2020 £

Unrestricted funds

General	9,142	159,183	(124,905)	43,420
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16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 30 June 2021 £
Tangible fixed assets	2,401	2,401
Current assets	70,169	70,169
Current liabilities	(5,195)	(5,195)
Total net assets	67,375	67,375
	Unrestricted funds General £	Total funds at 30 June 2020 £
Tangible fixed assets	1,902	1,902
Current assets	42,881	42,881
Current liabilities	(1,363)	(1,363)
Total net assets	43,420	43,420

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Notes to the Financial Statements for the Year Ended 30 June 2021

17 Analysis of net funds

	At 1 July 2020	At 30 June 2021
	£	£
Cash at bank and in hand	40,231	40,231
Net debt	40,231	40,231
	At 1 July 2019	At 30 June 2020
	£	£
Cash at bank and in hand	5,084	5,084
Net debt	5,084	5,084

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Statement of Financial Activities by fund for the Year Ended 30 June 2021

	Total Unrestricted Funds 2021 £	Total Unrestricted Funds 2020 £
Income and Endowments from:		
Donations and legacies	133,554	159,127
Investment income	5	56
Total income	<u>133,559</u>	<u>159,183</u>
Expenditure on:		
Raising funds	(18,441)	(14,261)
Charitable activities	(87,576)	(105,126)
Other expenditure	(3,587)	(5,518)
Total expenditure	<u>(109,604)</u>	<u>(124,905)</u>
Net income	<u>23,955</u>	<u>34,278</u>
Net movement in funds	23,955	34,278
Reconciliation of funds		
Total funds brought forward	<u>43,420</u>	<u>9,142</u>
Total funds carried forward	<u>67,375</u>	<u>43,420</u>

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Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
Income and Endowments from:		
Donations and legacies (analysed below)	133,554	159,127
Investment income (analysed below)	5	56
Total income	<u>133,559</u>	<u>159,183</u>
Expenditure on:		
Raising funds (analysed below)	(18,441)	(14,261)
Charitable activities (analysed below)	(87,576)	(105,126)
Other expenditure (analysed below)	(3,587)	(5,518)
Total expenditure	<u>(109,604)</u>	<u>(124,905)</u>
Net income	<u>23,955</u>	<u>34,278</u>
Net movement in funds	23,955	34,278
Reconciliation of funds		
Total funds brought forward	<u>43,420</u>	<u>9,142</u>
Total funds carried forward	<u>67,375</u>	<u>43,420</u>

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Detailed Statement of Financial Activities for the Year Ended 30 June 2021

	Total 2021 £	Total 2020 £
<i>Donations and legacies</i>		
Legacies and bequests	113,594	156,367
Gift Aid tax reclaimed	11,410	-
UK Government grants	8,550	2,760
	<hr/> 133,554	<hr/> 159,127
<i>Investment income</i>		
Income from other unlisted investments	5	56
	<hr/> 5	<hr/> 56
<i>Raising funds</i>		
Wages and salaries	(18,111)	(10,562)
Consumable tools	(115)	(3,699)
Insurance	(215)	-
	<hr/> (18,441)	<hr/> (14,261)
<i>Charitable activities</i>		
Donation to Mission work	(58,716)	(53,162)
Overseas mission work	(14,800)	(24,721)
Outreach activities	(6,300)	(15,180)
Rent and rates	(7,760)	(9,433)
Youth and Children	-	(2,630)
	<hr/> (87,576)	<hr/> (105,126)
<i>Other expenditure</i>		
Repairs and maintenance	-	(2,965)
Telephone and fax	(98)	(91)
Printing, postage and stationery	-	(124)
Travel and subsistence	(2,000)	(998)
Accountancy fees	(750)	(750)
Bank charges	(139)	(115)
Depreciation of office equipment	(600)	(475)
	<hr/> (3,587)	<hr/> (5,518)