

Company registration number: 1167814
Charity registration number: 1167814

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

KALOMART & CO ACCOUNTANTS

ALFA & OMEGA LONDON

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2—3
Independent Examiner's Report	4
Statement of Financial Activities (including Income and Expenditure Account)	5
Balance Sheet	6
Notes to the Financial Statements	7—11

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

The trustees present their report and the financial statements for the year ended 30 June 2023.

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 Cirdei, 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

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

...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

		2023	2022
		Unrestricted funds	Unrestricted funds
	Notes	£	£
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
		<u>101,957</u>	<u>77,123</u>
EXPENDITURE ON:			
Raising funds	8	(34,415)	(21,632)
Charitable activities	8	(86,624)	(74,086)
		<u>(121,039)</u>	<u>(95,718)</u>
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	<u>29,699</u>	<u>48,780</u>

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

ALFA & OMEGA LONDON
Balance Sheet
As At 30 June 2023

		2023	2022
		Unrestricted	Total
	Notes	funds	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		29,699	48,780
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	Support costs (see note 9)
	£	£
Raising funds	7,000	27,415
Charitable Activities- Overseas	41,975	9,750
Charitable Activities UK	-	34,899
	48,975	72,064
		121,039

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

			2022
	Activities undertaken directly	Support costs (see note 9)	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

				2023
	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	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
	<u>27,415</u>	<u>9,750</u>	<u>34,899</u>	<u>72,064</u>

				2022
	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	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
	<u>11,610</u>	<u>9,071</u>	<u>24,791</u>	<u>45,472</u>

10. Independent Examiner's Remuneration

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

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.