

Company registration number: 1167814
Charity registration number: 1167814

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

KALOMART & CO ACCOUNTANTS

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 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

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

		2024	2023
		Unrestricted funds	Unrestricted funds
	Notes	£	£
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
		<hr/> 86,016	<hr/> 101,957
EXPENDITURE ON:			
Raising funds	8	(33,727)	(34,416)
Charitable activities	8	(56,126)	(86,624)
		<hr/> (89,853)	<hr/> (121,040)
NET EXPENDITURE		(3,837)	(19,083)
		<hr/> (3,837)	<hr/> (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	<hr/> <hr/> 25,861	<hr/> <hr/> 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

		2024	2023
		Unrestricted	Total
	Notes	funds	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>(3,897)</u>	<u>(4,453)</u>
NET CURRENT ASSETS (LIABILITIES)		23,464	28,453
		<u>23,464</u>	<u>28,453</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,861	29,698
		<u>25,861</u>	<u>29,698</u>
NET ASSETS		25,861	29,698
		<u>25,861</u>	<u>29,698</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		25,861	29,698
		<u>25,861</u>	<u>29,698</u>
TOTAL FUNDS	17	25,861	29,698
		<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	62,250
		Total
		£
		33,727
		24,300
		31,826
		89,853

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

			2023
	Activities undertaken directly	Support costs (see note 9)	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

9. Support Costs

				2024
	Raising funds	Charitable Activities- Overseas	Charitable Activities UK	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
	<u>21,424</u>	<u>9,000</u>	<u>31,826</u>	<u>62,250</u>

				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	848	-	-	848
Depreciation	312	-	-	312
Governance costs	-	-	751	751
	<u>27,416</u>	<u>9,750</u>	<u>34,899</u>	<u>72,065</u>

10. Independent Examiner's Remuneration

	2024	2023
	£	£
Independent examination of the financial statements	<u>750</u>	<u>751</u>

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 ix 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

	As at 1 July 2022	Income	Expenditure	As at 30 June 2023
	£	£	£	£
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)

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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>