Betleem Romanian Pentecostal Church

Trustees' Annual Report for the year ended 31 December 2025

Reference and Administrative Information

Charity name	Betleem Romanian Pentecostal Church
Charity registration number	1204538
Legal form	Charitable Incorporated Organisation (CIO)
Principal office	Office 120, Devonshire House, 582 Honeypot Lane, Stanmore, HA7 1JS
Correspondence address	90 Lindsay Drive, Harrow, HA3 0TN
Board of trustees	Rev Corneliu Nistor, Calin Victor Nitu, Alexandru Filipeanu, Danut Visan, Darius Teofil Pantea, Gabriel Tibu, Romi Ilies, Vasile Tibu, Viorel Nistor
Accountant	Expert Consulting Ltd, 24 Twyford Abbey Road, London, NW10 7HJ
Bankers	Barclays Bank, 1 Churchill Place, London, E14 5HP

Report of the Trustees for the year ended 31 December 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025. The trustees confirm that these accounts comply with the Charities Act 2011, the charity's constitution, and the Charities SORP (FRS 102).

Structure, Governance and Management

Public Benefit Statement

The trustees have had regard to the Charity Commission's guidance on public benefit in fulfilling their duty to further the charitable purposes for the public benefit. The activities described in this report are designed to deliver benefits to the public through the advancement of religion, the relief of hardship, and the advancement of education, as detailed in the 'Objectives and Activities' and 'Activities and Achievements' sections.

Going Concern

The trustees have assessed the charity's financial position and its ability to continue as a going concern. At 31 December 2025 the charity held total funds of £1,412,252, including cash and deposits of £1,427,664, with no borrowings. After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Governing Document

Betleem Romanian Pentecostal Church is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 31 Aug 2023. It is governed by its constitution, adopted by its members on 18 June 2023, which sets out the charitable purposes, powers and operational framework. The CIO continues the work previously carried on under a Trust Deed dated 1 November 2021.

Trustee Remuneration and Connected Persons

The trustees are committed to strong governance and strategic oversight. The majority of trustees served in a voluntary capacity and received no remuneration for their services during the year.

No payments were made to trustees for their governance duties. All strategic oversight, compliance activities, and trustee responsibilities were undertaken on a voluntary basis.

In the interest of full transparency, and in accordance with the SORP's requirements for disclosing related party transactions, we note that one trustee, Rev Corneliu Nistor, is also employed by the charity under a separate contract for his services as Pastor and spiritual leader.

The remuneration of £46,541 (2024: £9,736) paid to him during the year relates entirely to his pastoral duties and is recognised in the accounts as a direct cost of charitable activities, as it is wholly attributable to the delivery of worship services. No part of this remuneration was for his services as a trustee.

His employment is authorised by clauses 4.1.6 and 6.6 of the constitution. The other trustees were satisfied that the appointment is in the charity's best interests and that the remuneration is reasonable. Rev Corneliu Nistor was absent from, and did not vote on, any decision about his appointment or pay.

The charity also employs Andreea Luisa Nitu, daughter of the trustee Calin Victor Nitu, as an office clerk. Her wages for the year were £3,680. The appointment was made under clause 6.6 of the constitution, and Calin Victor Nitu took no part in the decision.

Relatives of trustees were reimbursed £1,637 for goods and travel purchased on the charity's behalf. Each purchase was authorised in advance by the trustees, as required by clause 6.5 of the constitution. Details of all transactions with trustees and their relatives are given in Note 28 to the accounts.

In line with clause 6.3 of the constitution, only two of the nine trustees (Rev Corneliu Nistor and Calin Victor Nitu) benefited directly or indirectly from payments to trustees or connected persons during the year.

Organisational Structure

The charity trustees are responsible for the general control and management of the administration of the Church. The trustees give their time freely and receive no remuneration for their governance duties.

The spiritual and pastoral leadership is provided by the Pastor, Rev Corneliu Nistor, who is remunerated for his ministerial services under a contract of employment. This executive role is distinct from his duties as a charity trustee. The day-to-day management of operational functions is delegated to trustees holding designated roles, who report back to the full trustee body.

Branches and Relationships with Other Charities

Dunstable Branch

In February 2025 the charity opened a new branch in Dunstable to extend its work of advancing the Christian faith to a new community. The Dunstable branch is not a separate legal entity. It forms an integral part of the charity, is governed by the trustees and is wholly financially supported by the charity. Its income and expenditure are included in full in these financial statements.

The branch meets in places of worship used under licence arrangements with their owners. The charity does not own or lease any premises in Dunstable and has no long-term commitments in respect of these arrangements. Any licence fees are included within rent and utilities costs in the financial statements.

Portsmouth and Glasgow Charities

Romanian Pentecostal Church Betleem Portsmouth CIO (registered charity number 1202874) and Romanian Pentecostal Church Bethlehem – Glasgow SCIO (Scottish charity number SC051107) are separate charities, each registered in its own right. They are not branches of this charity. Each is governed by its own board of trustees and is responsible for its own finances, activities and premises.

Five of our trustees also serve as trustees of these charities, as shown below. Because of these common trustees, both charities are related parties of this charity under the Charities SORP. The grants made to them during the year are therefore disclosed as related party transactions in Note 28 to the accounts.

Trustee of this charity	Also a trustee of
Rev Corneliu Nistor	Romanian Pentecostal Church Bethlehem – Glasgow SCIO
Vasile Tibu	Romanian Pentecostal Church Bethlehem – Glasgow SCIO
Alexandru Filipeanu	Romanian Pentecostal Church Betleem Portsmouth CIO
Danut Visan	Romanian Pentecostal Church Betleem Portsmouth CIO
Romi Ilies	Romanian Pentecostal Church Betleem Portsmouth CIO

Neither charity is controlled by our trustees or by persons connected with them. Neither is therefore a connected person under clause 28.5 of the constitution, and the grants did not require the Charity Commission's prior consent under clause 6. The charity holds no interest in either charity's premises.

Both charities hold religious services and share our mission of advancing the Christian faith, each from its own active place of worship. During the year both places of worship were in urgent need of repairs and essential building improvements, and both charities appealed to us for help. The trustees considered each appeal under the charity's grant-making policy and conflicts of interest policy and awarded the following grants:

Recipient	Purpose	Amount (£)
Romanian Pentecostal Church Betleem Portsmouth CIO (1202874)	Repairs and essential building improvements at Jubilee Pentecostal Church, Somers Road, Southsea, Portsmouth, PO5 4LT	90,000
Romanian Pentecostal Church Bethlehem – Glasgow SCIO (SC051107)	Repairs and essential building improvements at 2 Cadzow Drive, Cambuslang, Glasgow, G72 8ND	60,000
Total		**150,000**

The grants are included in grant expenditure (Note 13) and were paid in full during the year. They give the charity no interest in either property, and the charity has no further commitment to either organisation.

Management of Conflicts of Interest

Each common trustee declared their interest before the relevant grant was considered, as required by clause 7 of the constitution. Gabriel Tibu, the brother of Vasile Tibu, also declared an interest in the Glasgow grant. Rev Corneliu Nistor and Vasile Tibu and Gabriel Tibu withdrew from the discussion of the Glasgow grant and did not vote on it. Alexandru Filipeanu, Danut Visan and Romi Ilies did the same for the Portsmouth grant.

Each grant was approved by the remaining, unconflicted trustees at a meeting at which a quorum of at least five unconflicted trustees was present, as required by clause 15.5 of the constitution. The trustees were satisfied that each grant furthered the charity's purposes and was in the charity's best interests.

Recruitment and Appointment of Trustees

New trustees are appointed by a resolution passed by a majority of at least 75% of the existing trustee body. In selecting individuals, the trustees have regard to the skills, knowledge, and experience needed for effective administration. All trustees must affirm in writing their acceptance of the Basis of Faith, Ethical Statements, and Doctrinal Distinctives. There were no changes to the Board of Trustees during the year.

Induction and Training of Trustees

Upon appointment, new trustees receive a comprehensive induction pack and a meeting with the Chair and/or Treasurer. Ongoing training is provided through updates on charity law at trustee meetings and access to external training resources, ensuring the trustee body maintains a high standard of governance.

Risk Management

The trustees have assessed the major risks facing the Church. Key risks, such as conflicts of interest related to the Pastor's remuneration, grants to charities with which we share trustees, and transactions with connected persons, are managed through rigorous adherence to our conflicts of interest policy. Transactions with connected persons during the year, mainly reimbursements of expenses incurred on the charity's behalf, are disclosed in Note 28 to the accounts. The risk that grant funds are not applied as intended is managed through the assessment and monitoring procedures in our grant-making policy. Additional risks are managed through appropriate insurance, regular financial reviews, and robust safeguarding procedures, including DBS checks for all those working with vulnerable groups. The trustees are satisfied that the risks are being effectively managed.

Objectives and Activities

Our Aims

The Church's purposes are:

1. The advancement of the Christian faith in accordance with the Basis of Faith, primarily but not exclusively within London and the surrounding neighbourhood, and in such other parts of the United Kingdom or the world as the trustees think fit.
2. Such other charitable purposes as, in the trustees' opinion, put into practice the Christian faith in accordance with the Basis of Faith, including the prevention and relief of need, hardship and sickness; the advancement of education; and the provision of facilities in the interests of social welfare.

These purposes allow the trustees to support work outside London, including the Dunstable branch and the grants to charities in Portsmouth and Glasgow.

Our Objectives and Strategies

Our objectives are to provide a spiritual home for worship and to serve our local community. Our strategies to achieve this include holding regular worship services, providing faith-based education, organising community and inter-faith events, offering practical support to relieve hardship, and running projects such as the Church Brass Band, Choirs, and Biblical School.

During the year, the charity adopted a new strategy for the advancement of the Christian faith through the launch of the "Sola Scriptura" programme, a Bible learning and memorisation competition designed to deepen biblical knowledge among participants.

Use of Volunteers

Volunteers are integral to our activities. We are fortunate to have a dedicated team of 26 volunteers, including our charity trustees (with the exception of the Pastor's remunerated role), who freely give their time. All volunteers working with vulnerable groups are subject to robust safeguarding procedures. In line with the SORP, the value of volunteers' time is not included in the financial statements.

Grant-Making Policy

While our primary focus is direct service delivery, the trustees may make grants to further our charitable purposes. All grants are properly assessed, monitored, and applied solely for charitable purposes such as relieving need, advancing education or advancing the Christian faith. Our definition of hardship includes financial need, sickness, and difficult social circumstances, with each application assessed on its individual merits.

During the year the charity made grants totalling £150,000 to two charities in Portsmouth and Glasgow that share its mission and with which it has trustees in common. The grants supported urgent repairs and essential improvements to their places of worship, furthering the advancement of the Christian faith. Details are given under 'Branches and Relationships with Other Charities' above. The charity also made hardship grants to individuals totalling £7,337 (2024: £8,658).

Activities and Achievements

How Our Activities Deliver Public Benefit

The charity's activities provide benefit to our congregation and the wider community by advancing the Christian faith, relieving hardship, and advancing education.

Religious Activities

- Regular worship services, prayer meetings, and Sunday Biblical School.
- Celebration of key Christian festivals.
- Evangelistic outreach programmes.
- Pastoral care, counselling, and bereavement support.
- Distribution of literature on the Christian faith.

Community Activities

- Support for new Romanian residents, including school settlement support.
- A regular programme of activities including religious studies, family and youth meetings, musical events (Brass Band, Orchestra, Choirs), and Bible study seminars.
- Operation of a discretionary hardship fund, which provided grants of £7,337 to individuals in financial need.
- Health seminars and information sessions open to the entire community.
- Making our community hall available for social welfare activities.
- Implementation of a church orchestra in Glasgow.

New Activities and Projects

During the year, the charity expanded its reach and impact through the following new initiatives:

- Opening of a new church branch in Dunstable in February 2025, extending the advancement of the Christian faith to a new community.
- Grants to two related charities in Portsmouth and Glasgow towards urgent repairs and essential improvements to their places of worship.
- Launch of "Sola Scriptura", a Bible learning and memorisation competition to encourage deeper engagement with scripture.

Beneficiaries

The charity's activities benefited all the programme attendees, the members and the children participating in various activities.

Partnership Working and Performance Review

The charity's activities have been delivered directly, through its own congregation and its Dunstable branch. In addition, the charity supported two related charities that share its mission through grant funding during the year. The trustees believe that developing strategic partnerships with other community organisations will be a key future focus to enhance our impact and reach. The trustees regularly review the outcomes of all work to ensure it effectively furthers our charitable purposes.

Financial Review

Review of the Year

The charity recorded net expenditure of £121,255 for the year (2024: £5,173), mainly because of one-off grants of £150,000 towards the repair of places of worship. All funds are unrestricted.

	2025 (£)	2024 (£)
Donations	302,197	253,478
Interest on bank deposits	21,980	–
Total income	**324,177**	**253,478**
Expenditure on charitable activities	(445,432)	(258,651)
Net expenditure	**(121,255)**	**(5,173)**
Total funds at 31 December	**1,412,252**	**1,533,507**

Reserves Policy

The trustees have given active consideration to a formal reserves policy. At 31 December 2025 the charity held unrestricted reserves of £1,412,252, none of which are tied up in fixed assets. As the charity continues to establish itself, the priority has been to apply available unrestricted funds directly towards establishing and delivering our core charitable activities, including grants towards the repair of places of worship of charities sharing our mission and the opening of the new Dunstable branch. The balance of reserves is held towards the charity's objective of acquiring a permanent place of worship, as described under 'Investment Policy and Objectives' below. The intention remains to develop a formal policy once a stable pattern of income and expenditure is established.

Principal Funding Sources

The charity's main source of income is voluntary donations from its congregation and the wider Pentecostal community. Donations amounted to £302,197 (2024: £253,478), approximately 93% of total income, demonstrating strong and consistent grassroots support for our mission.

The remaining income of £21,980 (2024: £nil), approximately 7% of total income, is interest earned on the charity's bank deposits and savings accounts. These are high-interest savings accounts and short-term fixed deposits held with reputable UK banks, in line with the Investment Policy set out below. The charity holds no shares, bonds or other market-based investments. Interest income is unrestricted and is applied to the charity's general purposes.

The trustees are deeply grateful for the generosity of our donors, which directly funds the advancement of our faith and our vital community projects. Our focus remains on maintaining the trust of our donors through transparent financial management and by clearly demonstrating the impact of their contributions.

Investment Policy and Objectives

The charity's primary investment objective is to build a designated capital fund for the acquisition of a freehold property to serve as a permanent home for the Church. This strategic goal will provide long-

term stability, reduce operational costs associated with renting, and significantly enhance our ability to serve our congregation and the wider community.

Our investment policy in support of this objective is conservative and capital-preserving:

- **Capital Security:** The paramount principle is the security of the capital. The trustees' primary concern is to protect the funds set aside for this purpose from loss or depreciation.
- **Liquidity:** Funds are held in easily accessible, low-risk vehicles to ensure they are available when a suitable property is identified. This includes high-interest savings accounts and fixed-term deposits with reputable financial institutions.
- **Return:** While seeking a reasonable return on the capital is a secondary objective, it is pursued only through instruments that align with the primary goals of security and liquidity. The trustees do not engage in speculative or high-risk investments.

During the year these deposits generated interest of £21,980. The trustees regularly review progress towards this goal and the performance of the chosen savings vehicles to ensure the policy continues to meet the charity's long-term strategic needs.

Plans for Future Periods

The trustees are committed to building upon the achievements of the past year with a clear and strategic focus for the future. Our plans are centred on ensuring the long-term sustainability and impact of our mission.

Our key priorities for the forthcoming period are:

- **Securing a Permanent Home:** Our foremost strategic objective remains the acquisition of a freehold property. We will actively intensify our efforts to build the designated capital fund for a deposit. This will involve launching a dedicated capital appeal to our congregation and the wider community, alongside continued disciplined allocation of surplus funds. Securing a permanent home will provide operational stability, reduce long-term costs, and vastly improve our capacity to serve as a hub for worship and community support.
- **Consolidating the Dunstable Branch:** We will continue to support the growth of the Dunstable branch established in 2025, strengthening its worship and community activities.
- **Expanding Community Outreach:** Building on our successful integration projects, we plan to develop new initiatives to address emerging needs within our community. This includes exploring partnerships with local authorities and other charities to extend our support for vulnerable families and individuals.
- **Enhancing Spiritual Programmes:** We intend to enrich our spiritual offerings by increasing the frequency of Bible study groups and launching discipleship programmes for deeper faith development. We also plan to host guest speakers and inter-church events to foster wider fellowship and encourage growth within our congregation.
- **Ensuring Financial Sustainability:** We will continue to uphold robust financial management and transparency to maintain the trust of our donors. Our focus will be on diversifying income streams where possible, while remaining reliant on the generous voluntary giving that is the cornerstone of our work, ensuring we can meet both our ongoing operational needs and our strategic capital goal.

The trustees are confident that these plans will significantly advance our charitable purposes and deliver lasting public benefit for years to come.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales 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 CIO and of the incoming resources and application of resources of the CIO for that period.

In preparing the 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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping adequate accounting records, safeguarding the assets of the CIO, and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:

Signature: 

Mr Calin Nitu Trustee

Date: 28/10/2026

CHARITY COMMISSION FOR ENGLAND AND WALES

BETLEEM ROMANIAN PENTECOSTAL CHURCH			Charity No: 1204538	
Annual accounts for the period				
Period start date	01/01/2025	To	Period end date	31/12/2025

Section A Statement of financial activities

Recommended categories by activity	Guidance No	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	302,197	-	-	302,197	253,478
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	21,980	-		21,980	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	324,177	-	-	324,177	253,478
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	445,432	-	-	445,432	258,651
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	445,432	-	-	445,432	258,651
Net income/(expenditure) before investment gains/(losses)	S13	- 121,255	-	-	- 121,255	- 5,173
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	- 121,255	-	-	- 121,255	- 5,173
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	- 121,255	-	-	- 121,255	- 5,173
Reconciliation of funds:						
Total funds brought forward	S21	1,533,507	-	-	1,533,507	-
Add: Capital Introduced			-	-	-	1,538,680
Total funds carried forward	S22	1,412,252	-	-	1,412,252	1,533,507

BETLEEM ROMANIAN PENTECOSTAL CHURCH	Charity No	1204538
Annual accounts for the period	Period start date:01/01/2025	To period end date:31/12/2025

Section B Balance sheet

		Guidance note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	50	-	-	50	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	1,427,664	-	-	1,427,664	1,545,354
Total current assets		B10	1,427,714	-	-	1,427,714	1,545,354
Creditors: amounts falling due within one year	(Note 20)	B11	6,750	-	-	6,750	3,135
Net current assets/(liabilities)		B12	1,420,964	-	-	1,420,964	1,542,219
Total assets less current liabilities		B13	1,420,964	-	-	1,420,964	1,542,219
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Accruals and deferred income			8,712	-	-	8,712	8,712
Total net assets or liabilities		B16	1,412,252	-	-	1,412,252	1,533,507
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	-
Unrestricted funds		B19	1,412,252	-	-	1,412,252	1,533,507
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21					
Total funds		B22	1,412,252	-	-	1,412,252	1,533,507

Signed by one or two trustees/directors on behalf of all the trustees/directors	Signature	Print Name	Date of approval dd/mm/yyyy
		CALIN NITU	28/10/2026

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Not applicable
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	***Not applicable***

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Not applicable
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Not applicable
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	Not applicable

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not applicable**

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconcilation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

		Yes	No	N/a
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: • the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; and • the monetary value can be measured with sufficient reliability	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓		
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period			✓
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓

		Yes	No	N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes	No	N/a
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts			✓
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date			✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

		Yes	No	N/a
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	✓		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	✓		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	✓		
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at			

Debtors	settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	302,197	-	-	302,197	253,478
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	302,197	-	-	302,197	253,478
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	21,980	-	-	21,980	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	21,980	-	-	21,980	-
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		324,177	-	-	324,177	253,478

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Not applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not applicable

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Not applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.		

	This year	Last year
Please give details of other forms of government assistance from which the charity has directly benefited.		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-				-
Operating membership schemes and social lotteries	-	-	-	-				-
Staging fundraising events	-	-	-	-				-
Fudraising agents	-	-	-	-				-
Operating charity shops	-	-	-	-				-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-				-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-				-
Investment management costs:	-	-	-	-				-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Faith & Worship	304,652	-	-	304,652	105,893	-	-	105,893
Community Projects & Grants	68,471	-	-	68,471	63,217	-	-	63,217
Rent & Utilities for Project Spaces	23,427	-	-	23,427	40,884	-	-	40,884
Staff Costs	18,080	-	-	18,080	3,500	-	-	3,500
Costs of Aborted Property Purchase	-	-	-	-	6,184	-	-	6,184
Support Costs (Administration)	30,802	-	-	30,802	38,973	-	-	38,973
Total expenditure on charitable activities	445,432	-	-	445,432	258,651	-	-	258,651
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	445,432	-	-	445,432	258,651	-	-	258,651

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Faith & Worship	304,652	-		304,652	105,893	-		105,893
Charitable Activities	109,978	-		109,978	113,785	-		113,785
Support Costs (Administration)		-	30,802	30,802		-	38,973	38,973
Total	414,630	-	30,802	445,432	219,678	-	38,973	258,651

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		-	-

Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please discose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
Total	-	-	-	-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

During this period, all support costs are considered general administrative in nature and support the charity's operations as a whole. Consequently, no apportionment of these costs to individual activities has been made. Professional fees for accountancy and independent examination services are recognised in the period to which they relate.

Section C Notes to the accounts

Note 10 Details of certain items of expenditure

10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	2,160	2,160
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	6,552	6,552

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	64,621	13,235
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	64,621	13,235

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

	This year £	Last year £
Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	46,541	9,736

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5	4
Governance	-	-
Other	-	-
Total	5	4

11.3 Ex-gratia payments to employees and others (excluding trustees)
Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	
This year	
Last year	

Please state the legal authority or reason for making the payment	
This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)	This year	Last year
	£	**£**
	-	-

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-

The nature of the payment (cash, asset etc.)		

	This year	Last year
	£	£
The extent of redundancy funding at the balance sheet date	-	-

Please state the accounting policy for any redundancy or termination payments		

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.		

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details	
Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details	

Note 13 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Hardship Grants	-	7,337.00	-	7,337.00
Grants to registered charities for repairs and improvements to active places of worship	150,000.00	-	-	150,000.00
	-	-	-	-
Total	**150,000**	**7,337**	**-**	**157,337**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***	***Please provide details of charity's URL.***
	Yes	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
ROMANIAN PENTECOSTAL CHURCH BETLEEM PORTSMOUTH CIO, Charity Number: 1202874	Repairs and essential building improvements to active places of worship (Jubilee Pentecostal Church, Somers Road, Southsea, Portsmouth, PO5 4LT)	90,000
Romanian Pentecostal Church Bethlehem - Glasgow SCIO, Charity Number: SC051107	Repairs and essential building improvements to active places of worship (2 Cadzow Dr, Cambuslang, Glasgow G72 8ND)	60,000
		-
Total grants to institutions in reporting period		**150,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		150,000

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Hardship Grants	-	8,658.00	-	**8,658.00**
Donations to Community Projects	4,000.00	-	-	**4,000.00**
	-	-	-	**-**
Total	**4,000**	**8,658**	**-**	**12,658**

Please enter "Nil" if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	***No***	***Please provide details of charity's URL.***
	Yes	***Provide details below***

Names of institution	Purpose	Total amount of grants paid £
CARMEL ROMANIAN PENTACOSTAL CHURCH OF GOD	UGANDA MISSION - RAISING FUNDS FOR CHILDREN'S EDUCATION	4,000
		-
Total grants to institutions in reporting period		**4,000**
Other unanalysed grants		-
TOTAL GRANTS PAID		4,000

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

****Basis**	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
**** Rate**					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	
Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:	**This year**	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied and significant assumptions		
the carrying amount that would have been recognised had the assets been carried under the cost model.	-	-

14.6 Other disclosures

	This year	**Last year**
	£	**£**
(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	-	-
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	-	-
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

15.1 Cost or valuation

	Research & development £	Patents and trademarks £	Other £	Total £
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

****Basis**	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
**** Rate**					
At beginning of the year	-	-	-	-	
Disposals	-	-	-	-	
Amortisation	-	-	-	-	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	-	-	

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy

Please disclose the accounting policy for intangible fixed assets including:

Reasons for choosing amortisation rates	
Policies for the recognition of any capital development	

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	**Last year**
the effective date of the revaluation		
the name of independent valuer, if applicable		
the methods applied		
the carrying amount that would have been recognised had the assets been carried under the cost model.		

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.		
(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.		
(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.		
(iv) State the amount of research and development expenditure recognised as expenditure in the year.		
(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.		
(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.		

** The "transfers" row is for movements between fixed asset categories.*
*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

****Basis**						Straight Line ("SL") or Reducing Balance
**** Rate**						
At beginning of the year	-	-	-	-	-	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	-	-	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of year	-	-	-	-	-	

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

	This year	Last year
the effective date of the revaluation		
the name of independent valuer, if applicable		
qualifications of independent valuer		
the methods applied and significant assumptions		
any significant limitations on the valuation		

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A £	At cost Group B £	Total £
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recoignised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		
(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.		

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	**-**	**-**	**-**	**-**	**-**
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	**-**	**-**	**-**	**-**	**-**
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	**-**	**-**	**-**	**-**	**-**

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowlegable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

Last year:

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obsure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received ***(Multiple loans received may be disclosed in aggregate provided that such aggregation does not obsure significant information).***

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

	This year	Last year
Terms and conditions eg interest rate, security provided		
Value of any concessionary loans which have been committed but not taken up at the reporting date		
Amounts payable within 1 year		
Amounts payable after more than 1 year		
Amounts receivable within 1 year		
Amounts receivable after more than 1 year		

17.7 Additional information

	This year	Last year
Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.		
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.		
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.		

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

	This year	Last year
	£	£
18.2 Please specify the carrying amount of any stocks pledged as security for liabilities		

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	50.0	-
Total	50.0	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors		-
	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	8,712	8,712		-
Taxation and social security	3,230	635		-
Other creditors	3,520	2,500		-
Total	15,462	11,847	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

This year	Last year

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

	This year	Last year
- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;		
- an indication of the uncertainties about the amount or timing of those outflows; and		
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.		

	This year	Last year
21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).		
21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.		

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

	This year	Last year
22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*The charity's financial instruments are cash and short-term debtors and creditors. The main risk is to its cash holdings, managed by using reputable UK banks. Liquidity risk is low, as cash reserves significantly exceed short-term liabilities. The charity has no borrowings, so interest rate risk is not significant. There is no material exposure to other financial risks such as price or foreign currency risk. The trustees' policy is to maintain sufficient unrestricted funds to meet operational needs and ensure the charity can continue its activities.*	*The charity's financial instruments are cash and short-term. The main risk is to its cash holdings, managed by using reputable UK banks. Liquidity risk is low, as cash reserves significantly exceed short-term liabilities. The charity has no borrowings, so interest rate risk is not significant. There is no material exposure to other financial risks such as price or foreign currency risk. The trustees' policy is to maintain sufficient unrestricted funds to meet operational needs and ensure the charity can continue its activities.*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.		

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabililities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibilty of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	1,402,980	-
Short term deposits	8,763	1,522,000
Cash at bank and on hand	15,921	23,354
Other	-	-
Total	1,427,664	1,545,354

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	*The charity's financial instruments are cash and debtors and creditors. Its main exposure is credit risk on its cash holdings; this is managed by using reputable UK banks. Liquidity risk is considered low, as significant cash reserves comfortably exceed all short-term liabilities. The charity has no borrowings or equity investments, so its exposure to market risk from interest rates or price fluctuations is not significant. The trustees regularly review the charity's financial position and consider the security and liquidity of its assets as a primary objective, ensuring funds are available to meet charitable activities as they fall due.*	The charity's financial instruments are cash and creditors. Its main exposure is credit risk on its cash holdings; this is managed by using reputable UK banks. Liquidity risk is considered low, as significant cash reserves comfortably exceed all short-term liabilities. The charity has no borrowings or equity investments, so its exposure to market risk from interest rates or price fluctuations is not significant. The trustees regularly review the charity's financial position and consider the security and liquidity of its assets as a primary objective, ensuring funds are available to meet charitable activities as they fall due.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	The charity does not hold any financial instruments that are measured at fair value through the Statement of Financial Activities. All of the charity's financial instruments, comprising cash and cash equivalents, debtors, and creditors, are short-term in nature and are measured at amortised cost. Consequently, there were no changes in the fair value of any financial instruments during the reporting period, and no amount of change is attributable to changes in credit risk. This accounting treatment is in accordance with FRS 102.	The charity does not hold any financial instruments that are measured at fair value through the Statement of Financial Activities. All of the charity's financial instruments, comprising cash and cash equivalents, debtors, and creditors, are short-term in nature and are measured at amortised cost. Consequently, there were no changes in the fair value of any financial instruments during the reporting period, and no amount of change is attributable to changes in credit risk. This accounting treatment is in accordance with FRS 102.

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted General Funds	U	Funds for the general charitable purposes of the church	1,533,507	324,177	- 445,432	-	-	1,412,252
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds	1,533,507	324,177	- 445,432	-	-	1,412,252

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the blanace sheet.

**** Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted General Funds	U	Funds for the general charitable purposes of the church	1,538,680	253,478	- 258,651	-	-	1,533,507
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		Total Funds	1,538,680	253,478	- 258,651	-	-	1,533,507

Note 27 Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **FALSE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
Rev Corneliu Nistor	Constitution clauses 4.1.6 and 6.6.	46,541	-	-	-	46,541
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

One trustee, Rev Corneliu Nistor, is employed by the charity under a separate contract for their services as Pastor and spiritual leader. The remuneration disclosed above of £46,541 was paid solely for their services in this employed capacity and relates entirely to pastoral duties. No part of this remuneration was paid for their services as a trustee, which were provided on a voluntary basis. The disclosure is made in accordance with the SORP's requirement for transparency regarding all payments to individuals who serve as trustees.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) — **FALSE**

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
Rev Corneliu Nistor	Constitution clauses 4.1.6 and 6.6.	9,736	-	-	-	9,736
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

One trustee, Rev Corneliu Nistor, is employed by the charity under a separate contract for their services as Pastor and spiritual leader. The remuneration disclosed above of £9,736 was paid solely for their services in this employed capacity and relates entirely to pastoral duties. No part of this remuneration was paid for their services as a trustee, which were provided on a voluntary basis. The disclosure is made in accordance with the SORP's requirement for transparency regarding all payments to individuals who serve as trustees.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***FALSE***

Type of expenses reimbursed	This year	Last year
	£	£
Travel	1,321	1,013
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	1,321	1,013

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	4	4

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)	***FALSE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Ruben Nistor	**Son of Trustee, Rev Corneliu Nistor; Volunteer Audio engineer**	**Reimbursement of expense for purchase of audio supplies for the charity's use**	171	0	0	0
Natasha Nistor	**Daughter of Trustee, Rev Corneliu Nistor; Children's Choir Volunteer**	**Reimbursement of expense for purchase of Bibles, Books & Study Materials for the charity's use**	345	0	0	0

Ana Iulia Nistor	**Wife of Trustee, Rev Corneliu Nistor; Volunteer**	**Reimbursement of expense for purchase of tickets and other travel expenses for the Children's participation in Talantul in negot - bible studying and memorising competion**	372	0	0	0
Andreea Luisa Nitu	**Daughter of Trustee, Calin Victor Nitu; Employed Office clerk**	**Employee Wages**	3680	320		
Romanian Pentecostal Church Betleem Portsmouth CIO (1202874)	**Common Trustees: Alexandru Filipeanu, Danut Visan, Romi Ilies**	Repairs and essential building improvements at Jubilee Pentecostal Church, Somers Road, Southsea, Portsmouth, PO5 4LT	90,000			
Romanian Pentecostal Church Bethlehem – Glasgow SCIO (SC051107)	**Common Trustees: Rev Corneliu Nistor, Vasile Tibu, Gabriel Tibu**	Repairs and essential building improvements at 2 Cadzow Drive, Cambuslang, Glasgow, G72 8ND	60,000			
D Pantea	**Cousin of the Trustee Darius Teofil Pantea**	**Reimbursement of expense for purchase of Church Van Fuel and Water for the charity's use**	749	0	0	0

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False) | ***FALSE***

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Emanuel Filipeanu	Son of Trustee, Alexandru Filipeanu; Volunteer Band Director	Reimbursement of expense for purchase of musical instruments for the charity's brass band	675			
Miriam Nistor	Daughter of Trustee, Rev Corneliu Nistor; Volunteer Orchestra Director	Reimbursement of travel expense (train) for orchestra implementation event in Glasgow	695			
Cornelia Nistor	Daughter of Trustee, Rev Corneliu Nistor; Volunteer Biblical School teacher	Reimbursement of expense for purchase of Biblical school supplies for the charity's use	101			
Ruben Nistor	Son of Trustee, Rev Corneliu Nistor; Volunteer Audio engineer	Reimbursement of expense for purchase of audio supplies for the charity's use	86			
Fineas Filipeanu	Son of Trustee, Alexandru Filipeanu; Volunteer guitar teacher	Reimbursement of travel expense (train) for orchestra implementation event in Glasgow	349			

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Section C	Notes to the accounts	(cont)

Note 29 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	BETLEEM ROMANIAN PENTECOSTAL CHURCH		
On accounts for the year ended	**31 December 2025**	**Charity no (if any)**	1204538
Set out on pages	**1 to 51**		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2025**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants (**ACCA**).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Rana	**Date:**	28-10-2026
Name:	Rana Saha		
Relevant professional qualification(s) or body (if any):	FCCA Association of Chartered Certified Accountants (ACCA)		

Address:	Suite 1, 13-17 High Beech Road
	Loughton
	IG10 4BN

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.