Charity registration number: 1208056

ALPHA & OMEGA MINISTRIES
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

MKN & CO ACCOUNTANTS

ALPHA & OMEGA MINISTRIES
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ALPHA & OMEGA MINISTRIES
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	I BODEA - Chair A Novacescu - Trustee I Nemes - Trustee A Strugari - Trustee A Strugari - Treasurer
Charity Number	1208056
Principal Address	126 Luton Road DUNSTABLE Bedfordshire LU5 4JW
Independent Examiner	Martin Nsiah FCCA FFA FIPA MKN & CO ACCOUNTANTS Chartered Accountants First Floor 2 Market Place London London SE16 3UQ

ALPHA & OMEGA MINISTRIES
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The object of the charity 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. From time to time, we may offer grants to other charities, individuals and organisations who promote the advancement of the faith. We could not have done our work without our many volunteers, who have answered the Lord's call and selflessly devoted their time and finances to spread the Good News locally and overseas.

Public Benefit

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

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Achievements and Performance

Main Achievements

Worship and Prayer: Friday 19:30-21:00; Sunday 08:00-09:30 and 17:00-19:00
Pastoral care:
Our church runs Sunday school every week except on school holidays. Dedicated brothers and sisters in our church, who are of good character and knowledgeable of the Bible, deliver this service, while one of the church board members, brother ADRIAN STRUGARI, coordinates it. The children learn important lessons from the Bible through games, play, and written materials. The youth group also meets Saturday 17:00-18:00 for Bible study and
prayer. The instrument choir rehearses on Thursday 18:30-20:00. The children's choir rehearses on Saturday 17:00-18:00.

Financial Review

Financial Position

It is the board's policy to maintain a balance of £2,000.00 in unrestricted funds, if possible, which roughly equates to 2 months' lease payments and other church operating costs.

Reserves Policy

It is the board's policy to maintain a balance of £2,000.00 in unrestricted funds, if possible, which roughly equates to 2 months' lease payments and other church operating costs.

Statement of Trustees' Responsibilities

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

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 charity and of the incoming resources and application of resources of the charity 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 Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

I BODEA

Trustee
28/10/2026

ALPHA & OMEGA MINISTRIES
Independent Examiner's Report to the Trustees of ALPHA & OMEGA MINISTRIES
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of ALPHA & OMEGA MINISTRIES (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Martin Nsiah FCCA FFA FIPA

28/10/2026
MKN & CO ACCOUNTANTS
Chartered Accountants
First Floor
2 Market Place
London
London
SE16 3UQ

ALPHA & OMEGA MINISTRIES
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	47,747	24,990
Other trading activities	**4**	(491)	-
		47,256	24,990
EXPENDITURE ON:			
Raising funds	**6**	(1,615)	(301)
Charitable activities:	**6**		
Grant donation		(16,327)	(10,446)
Church Expenditure		(16,253)	(11,606)
		(34,195)	(22,353)
NET INCOME		13,061	2,637
NET MOVEMENT IN FUNDS		13,061	2,637
RECONCILIATION OF FUNDS:			
Total funds brought forward		2,637	-
TOTAL FUNDS CARRIED FORWARD	**12**	15,698	2,637

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

ALPHA & OMEGA MINISTRIES
Statement of Financial Position
As At 31 December 2025

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	**10**	2,195	402
		2,195	402
CURRENT ASSETS			
Cash at bank and in hand		14,053	2,235
		14,053	2,235
NET CURRENT ASSETS (LIABILITIES)		14,053	2,235
TOTAL ASSETS LESS CURRENT LIABILITIES		16,248	2,637
Creditors: Amounts Falling Due After More Than One Year	**11**	(550)	-
NET ASSETS		15,698	2,637
FUNDS OF THE CHARITY			
Unrestricted Funds		15,698	2,637
TOTAL FUNDS	**12**	15,698	2,637

On behalf of the board

I BODEA

Trustee
28/10/2026

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

1. General Information

ALPHA & OMEGA MINISTRIES is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1208056. The principal address is 126 Luton Road, DUNSTABLE, Bedfordshire, LU5 4JW.

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 Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102. Alpha & Omega Ministries meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical Cost or transaction value unless otherwise stated in the relevant accounting
policy notes

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Incoming Resources

All income is recognised once the charitable Organisation has entitlemult to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies
Donations are recognised when the charitable organisation has been notified in writing of both ate arnount and settlement date. In thc event that a donation is subject to conditions that require a level of performance by the charitable organisation before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

2.4. Resources Expended

Expenditure
We recognise expenditure when a legal or constructive obligation exists, settlement is probable, and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings, they are allocated based on resource use, with central staff costs allocated by time spent and depreciation charges allocated by the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds
These are costs incurred to attract voluntary income, manage investments, and carry out trading activities that raise funds.

Charitable activities
Charitable expenditure comprises costs incurred by the charity to deliver its activities and services to its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include costs attributable to the charitable company's compliance with constitutional and statutory requirements, including audit, strategic management, trustees' meetings, and reimbursed expenses. The charitable company is considered to pass the tests set out in Paragraph I Schedule 6 of the Finance Act 2010, and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part I I of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to
charitable purposes

2.5. **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

2.6. **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**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Donations and gifts	39,974	24,990
Gift aid	7,773	-
	47,747	24,990

The charity's main source of funds is donations from church members and visitors.

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Fundraising events	(491)	-

5. **Net Income/(Expenditure)**

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

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	574	101

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Raising funds	-	1,615	1,615
Grant donation	16,327	-	16,327
Church Expenditure	8,675	7,578	16,253
	25,002	9,193	34,195

	Activities undertaken directly	Support costs (see note 7)	2024 Total
	£	£	£
Raising funds	-	301	301
Grant donation	10,446	-	10,446
Church Expenditure	4,028	7,578	11,606
	14,474	7,879	22,353

7. **Support Costs**

	Raising funds	Church Expenditure	2025 Total
	£	£	£
Premises expenses	-	7,578	7,578
General administration	211	-	211
Depreciation	574	-	574
Governance costs	830	-	830
	1,615	7,578	9,193

	Raising funds	Church Expenditure	2024 Total
	£	£	£
Premises expenses	-	7,578	7,578
General administration	200	-	200
Depreciation	101	-	101
	301	7,578	7,879

8. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	550	-

9. **Average Number of Employees**

Average number of employees during the year was: 2 (2024:)

10. **Tangible Assets**

	Computer Equipment
	£
Cost	
As at 1 January 2025	503
Additions	2,366
As at 31 December 2025	2,869
Depreciation	
As at 1 January 2025	101
Provided during the period	573
As at 31 December 2025	674
Net Book Value	
As at 31 December 2025	2,195
As at 1 January 2025	402

11. **Creditors: Amounts Falling Due After More Than One Year**

	2025	2024
	£	£
Accruals and deferred income	550	-

12. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	2,637	47,256	(34,195)	15,698
Total funds	2,637	47,256	(34,195)	15,698

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	24,990	(22,353)	2,637
Total funds	-	24,990	(22,353)	2,637

13. **Transactions with Trustees**

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

	2025	2024
	£	£

14. **Related Party Disclosures**

ALPHA & OMEGA MINISTRIES
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations from individuals	39,974	24,990
Gift aid received	7,773	-
	47,747	24,990
Other trading activities		
Fundraising events	(491)	-
	(491)	-
	47,256	24,990
EXPENDITURE ON:		
Raising funds		
Computer and IT consumables	(200)	(200)
Sundry expenses	(11)	-
Depreciation of computer equipment	(574)	(101)
Independent examiner's fees	(550)	-
Professional fees	(280)	-
	(1,615)	(301)
Charitable Activities:		
Grant donation		
Grant donation	(16,327)	(10,446)
	(16,327)	(10,446)
Church Expenditure		
Sunday school Costs	(3,204)	(2,578)
Event and Fundraising Costs	(5,471)	(1,450)
Rent	(7,578)	(7,578)
	(16,253)	(11,606)
	(34,195)	(22,353)
NET INCOME	13,061	2,637