Charity registration number : 1208180

BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Silviu Duciuc Fanel Hij Antoniu Dionisie Pantea Petru Andreica Ioan Botiz Dorin Bizgan Ciprian Cornel Lazareanu
Charity registration number :	1208180
Principal address :	Beechen Grove Baptist Church Clarendon Road Watford WD17 1JJ
Independent examiner:	SEBASTIAN AND DAUGHTERS LTD Chartered Certified Accountants 17 Neals Corner 2 Bath Road Hounslow Middlesex TW3 3HJ

BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH

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The Trustees present their annual report and financial statements for the period ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's trust deed dated 09 May 2024, the Charities Act 2011 and "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)".

Objectives and activities

The Purposes Of The Church Are: The Purpose Of The Church Is The Advancement Of The Christian Faith In Accordance With The Basis Of Faith Within England, Primarily, But Not Exclusively, Within London, And The Surrounding Neighbourhoods, And In Such Other Parts Of United Kingdom Or The World By: (1) Engaging In Evangelistic Outreach Initiatives Within Local Communities, Such As Organizing Events, Providing Pastoral Counselling, And Offering Support Services To Those In Need. (2) Nurturing Spiritual Growth And Discipleship Among Believers Through Vibrant Worship Services, Bible Studies, And Fellowship Opportunities. (3) Supporting Missionary Efforts Both Locally And Internationally, Through Partnerships With Missionary Organizations, Short-Term Mission Trips, And The Establishment Of New Churches. (4) Investing In The Next Generation By Providing Youth And Children's Ministries That Offer Spiritual Education, Mentorship, And Opportunities For Personal Development. (5) Promoting Christian Values And Ethics In Society Through Advocacy, Community Engagement, And Social Justice Initiatives. (6) Equipping Believers With The Necessary Resources, Training, And Support To Fulfil Their Calling As Ambassadors Of Christ In Their Spheres Of Influence. (7) By Fulfilling These Objectives, Bethlehem Watford Romanian Pentecostal Church Seeks To Make A Positive Impact On Individuals, Families, And Communities, Demonstrating The Transformative Power Of The Gospel In The Lives Of People

Volunteers

There have been 20 volunteers during the year

Achievements and performance

The main achievement of the Charity in the year was to fulfill its objectives. The Trustees confirm that they have paid due regard to the public benefit guidance issued by the Charity Commission.There have been two services every Sunday ,Men's meeting and Ladies' meeting every week, Brass band rehearsal on every Wednesday, Orchestra practice on every Friday, Conducted medical camp in Zambia, Provided food & houses to poor families in Romania. Team in Zambia teaches English and distributes food to 200 children from different tribes.

Financial review

The Statement of Financial Activities on page 3 discloses the results for the year. The net decrease in the funds of the charity was £8,016.

The Balance Sheet on page 4 details the financial position of the charity and show net assets of £147,415.

Reserve policy

The trustees intend to maintain sufficient reserves, having regard to the expected timing of income and outgoings of donations, loans and grants.

Plans for future periods

There have been no significant events affecting the Charity since the year end and no major future developments in the activities of the Charity are anticipated.

Structure, governance and management

The Charity was formed as a Charitable incorporated organisation on 09 May 2024. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives. The power to appoint new trustees is vested in the existing trustees.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Silviu Duciuc
Fanel Hij
Antoniu Dionisie Pantea
Petru Andreica
Ioan Botiz
Dorin Bizgan
Ciprian Cornel Lazareanu

The Trustees report was approved by the Board of Trustees.

Ioan Botiz
Trustee
Date: 20 September 2026

BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1 . which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met ; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sebastian Machukattu Devasia

Association of Chartered Certified Accountants
17 Neals Corner
2 Bath Road
Hounslow
Middlesex
TW3 3HJ
Date: 20 September 2026

BETHLEHEM WATFORD ROMANIAN PENTECOSTAL CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024
Income from:			
Donations and legacies	3	317,906	208,164
Total income		317,906	208,164
Expenditure on:			
Charitable activities	4	325,923	204,222
Total expenditure		325,923	204,222
Net income/(expenditure) and movement in funds		- 8,016	3,943
Reconciliation of funds:			
Fund balances at 01 January 2025		155,431	151,488
Fund balances at 31 December 2025		147,415	155,431

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**11**		22,348		16,780
Current assets					
Cash at bank and in hand		129,027		142,612	
		129,027		142,612	
Creditors: amounts falling due within one year	**12**	3,960		3,960	
Net current assets			125,067		138,652
Total assets less Current liabilities			147,415		155,431
Net Assets			147,415		155,431
The funds of the charity					
Unrestricted funds			147,415		155,431
			147,415		155,431
			-		-

The financial statements were approved by the Trustees and authorised for issue on 20 September 2026 and are signed on their behalf by:

Ioan Botiz
Trustee



1 Accounting policies

Charity information

The Charity is an unincorporated Trust which was formed under a Trust Deed dated 09 May 2024. The Trustees administer the Charity on a day to day basis making whatever decisions they consider necessary to enable it to meet its objectives. The power to appoint new trustees is vested in the existing trustees. The address of the principal office is Beechen Grove Baptist Church, Clarendon Road , Watford, WD17 1JJ.

1.1 Accounting convention

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to support the current level of expenditure and to continue in operational existence for the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies **(Continued)**

1.5 Expenditure

economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Tangible fixed assets

Tangible are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of sassets less their residual values over their useful lives on the following bases:

Equipments	25% on cost
Furniture and Fittings	20% on cost
Motor Vehicle	25% on cost

The gain or loss arising on disposal of asset is determined as difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies (Continued)

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025	Unrestricted funds 2024
	£	£
Donations and gifts	317,906	208,164

Donations and gifts		
Donations	152,747	78,697
Contributions	52,413	29,445
Tithe	20,040	20,144
Offerings	88,125	75,859
Sundry income	4,582	4,019
	317,906	208,164

4 Expenditure on charitable activities

	2025	2024
Direct costs	£	£
Grant funding of activities (see note 5)	52,826	51,148
Mission expenses	37,990	22,150
Evangelism	5,721	5,705
Youth expenses	24,041	4,000
Children choir	325	283
Family meet	856	778
Sunday school	521	489
Church expenses	4,382	8,163
	126,662	92,716

4 **Expenditure on charitable activities**	126,662	92,716 (Continued)
Motor expenses	3,521	5,890
Refreshments	1,621	9,257
Rent & rates	110,553	62,739
Travel	28,696	12,063
Cleaning	9,870	5,400
Depreciation	9,080	5,418
Insurance	761	4,757
	290,764	198,240
Share of support and governance costs (see note 6)		
Support	31,199	2,022
Governance	3,960	3,960
	325,923	204,222
Analysis by fund		
Unrestricted funds	325,923	204,222

5 **Donation payable**	**2025**	**2024**
	£	**£**
Donation to institutions :		
Asoc Kalahari For Life	2,374	1,600
Amutat Hasdei Adonai	5,015	
Biserica Penticostala Sacele	-	2,000
Biserica Penticostala Sfanta Treime	-	3,000
Comumitatea Regionala Penticostala	-	6,130
Daneil Sepciuc Zambia Charity	-	3,180
Holod Pentices Church	2,015	
	9,404	15,910
Donation to individuals	43,422	35,238
	52,826	51,148

6 Support costs

	2025	2024
	£	£
Computer costs	1,993.22	718.32
Repair and renewal	8,220.00	-
Printing , postage , Books and Courier	18,361.30	-
Bank charges	2,109.46	1,216.28
Sundry expenses	515.11	87.27
Accountancy fees	3,960.00	3,960.00
	35,159.09	5,981.87
Analysed between		
Charitable activities	35,159.09	5,981.87

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for	3,960.00	3,960.00

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Fixed asstes

	Equipments	Furniture & Fittii	Motor Vehicle	Total
	£	£	£	£
Cost				
At 01 January 2025	1,065	2,633	18,500	22,198
Additions	14,648	-	-	14,648
At 31 December 2025	15,713	2,633	18,500	36,845
Depreciation and impairment				
At 01 January 2025	266	527	4,625	5,418
Depreciation charges in the period	3,928	527	4,625	9,080
	4,194	1,053	9,250	14,497
At 31 December 2025	11,518	1,580	9,250	22,348
At 31 December 2024	799	2,106	13,875	16,780

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	3,960	3,960

13 Unrestricted funds

The income funds of the charity include the following unrestricted funds.

	At 01 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	151,488	208,164	204,222	155,431

	At 9 May 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	155,431	317,906	325,923	147,415

14 Analysis of net assets between funds

	Unrestricted funds 2025
	£
At 31 December	
Fixed assets	22,348
Current assets/(liabilities)	125,067
	147,415

All the funds of the charity relates to unrestricted funds

15 Related party transactions

The total sum donated to the charity by the trustees and their connected charities was £0 .