

ERITREAN ORTHODOX TEWAHDO MEMBERE TSEBAOT MEDHANEALEM CHURCH

England & Wales - Charity number 1167656

Details

Other names	MENBERE TSEBAOT MEDHANEALEM CHURCH LONDON UK, MTMCL UK
Status	Registered
Legal form	CIO
Registered	2016-06-15
Register	View on the Charity Commission register

Contact

Address St Olaves Parish Church
Woodberry Down
London
UK
N42TW

Phone 07903587303

Email menbrexabot@gmail.com

Website www.medhanealem.com

Activities

Objects: TO ADVANCE THE ORTHODOX TREWAHDO FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE STATEMENT OF FAITH ATTACHED HERETO.

Activities: Our church has recently registered as charity and has been working hard to achieve the charities purposes ,so fare we have work with local hospital to donate blood with our volunteer to do fundraising to help our charity.We have also done get together community lunch and feed about 200 people?s came to us for Christmas lunch. We have printed t-shirts and key rings and sold that in our event.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£229,203	£93,948	-	-
2023-08-31	£195,770	£49,094	-	-
2022-08-31	£27,788	£17,163	-	-
2021-08-31	£95,435	£29,455	-	-
2020-08-31	£90,887	£23,531	-	-

Trustees

Name	Role	Appointed
Dawit Haile	Chair	2025-11-10
Bineyam Negash Kidane		2024-12-12
Biniam Semere		2025-11-10
MUSSIE BERAHI		2022-04-13

ERITREAN ORTHODOX TEWAHDO MEMBERE TSEBAOT MEDHANEALEM CHURCH

England & Wales - Charity number 1167656

Accounts

Charity Registration Number: 1167656

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church

Annual Report and Unaudited Accounts

From 01 September 2023 to 31 August 2024

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church

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Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Company Information
For The Year Ended 31 August 2024

Trustees

Mr Abraham Yohannes (Chairperson)

Mr Daniel Asmelash

Mr Mussie Berahi

Secretary

Registered Office

St Olaves Parish Church
Woodberry Down
London
UK
N4 2TW

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Trustees Report
For The Year Ended 31 August 2024

The Trustees of MenbereTsebaot Medhanealem Church London-UK are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 September 2023 to 31 August 2024. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

Aim and Purpose

The Charity is set up to advance the Christian Orthodox religion in London according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin.

Objectives and Activities

The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: -

- ❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the depts...etc)
- ❖ Conducting Orthodox church bible studies and religious teachings
- ❖ Public celebrations of religious festivals
- ❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
- ❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
- ❖ Providing pastoral care for people working in the parish

Structure, Governance and Management

Governing Document

MenbereTsebaot Medhanealem Church London-UK is a registered charity number 1167656. The charity is governed by its Articles of Association in August 2014. The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the charity.

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Trustees Report-Continued
For The Year Ended 31 August 2024

Appointment of Trustees

As set out in the Articles of Association those members of the church who are registered in the church register elect Trustees. All those who attend our services being members of the congregation are encouraged to register as members.

Once appointed a Trustee serve for three years after which period, they put themselves forward for reappointment.

The Trustees who served during the period are set out on page 3. The Trustees meet quarterly. The Trustees have nominated a number of working groups, which meet regularly to develop new programmes/activities, to assess progress as well to look for new and bigger church.

Review of Activities

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conducted marriage, funeral and christening services.

The church is currently conducting its services in a rented church which allows a limited hour on Sunday. This has constrained the service of the church. To overcome this problem the Trustees has set up a team whose short-term objective is to research for a bigger church for a lease with the ultimate objective to fund raise and acquire its own property.

Financial Results

Statements of Financial Activities

Surplus for the year ended is £135,255. Statements of Financial Activities are shown on page 7.

Balance Sheet

The church has unrestricted and restricted fund balance of £557,060 and £167,170, respectively at the reporting date. Balance Sheet is shown on Page 8.

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Independent Examiner's Report
For The Year Ended 31 August 2024

I report on the accounts of the Charity for the year ended 31 August 2024 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records.

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

Mehari Ogba-Michael

For and on behalf of:

O'Michael and Co Accountants Ltd

Unit 38, The Link

49 Effra Road

London, SW2 1BZ

30 June 2025

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Statements of Financial Activities
For The Year Ended 31 August 2024

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Fund	2024	Fund	Fund	2023
	£	£	£	£	£	£
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Membership Fee	30,130	-	30,130	32,830	-	32,830
Tithe (10% Gratitude Payment)	41,978	-	41,978	-	-	-
Gifts and Donation						
Moba	150,635	2,350	152,985	71,874	77,392	149,266
Purchase of Church	-	-	-	-	-	-
Promise	200	-	200	-	13,656	13,656
Sunday School	-	-	-	-	-	-
Others	475	-	475	18	-	18
Income from Church Services						
Christening	1,295	-	1,295	-	-	-
Marriage	1,330	-	1,330	-	-	-
Funeral	810	-	810	-	-	-
	226,853	2,350	229,203	104,722	91,048	195,770
Payments						
Rent Payable for Hire of a Church	50,474	-	50,474	27,140	-	27,140
Staff Related Costs	24,436	-	24,436	14,380	-	14,380
Sunday School	2,310	-	2,310	3,000	-	3,000
Costs of Merchandise	10,747	-	10,747	-	-	-
Accountancy & Legal Fee	1,540	-	1,540	1,700	-	1,700
Other	3,742	-	3,742	2,240	-	2,240
Bank Charge	699	-	699	633	-	633
	93,948	-	93,948	49,093	-	49,093
Excess of Receipts over Payments	132,905	2,350	135,255	55,629	91,048	146,677
Funds Brought Forward	424,155	164,820	588,975	368,526	73,772	442,298
Funds Carried Forward	557,060	167,170	724,230	424,155	164,820	588,975

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Balance Sheet
As at 31 August 2024

		Total 2024 £	Total 2023 £
Assets			
Debtors	Sundry	-	1,091
Cash at Bank			
	Metro Bank	434,617	300,621
	Metro Bank	153,514	151,164
	Lloyds	136,099	136,099
		724,230	588,975
Funds of the Church			
	Unrestricted Fund	557,060	424,155
	Restricted Fund	167,170	164,820
		724,230	588,975

For the year ending 31 August 2024 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 7 to 9 were approved by the Trustees on 29 June 2025 and signed on their behalf by:

Mr Abraham Yohannes
Chairperson
30 June 2025

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Notes to the Financial Statements
For The Year Ended 31 August 2024

1. Statutory Information

The Church is a registered charity number 1167656, the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

2. Principal Accounting Policies

(a) Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditures

Expenditures are included when incurred.

(d) Taxes

The Church is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from corporation tax on its charitable activities.

(e) Debtors

Debtors are collected within one year of the reporting period and carried at their transaction price.

(f) Unrestricted Fund

Funds are donations and other incoming resources receivable or generated for the objective of the Church.

(g) Restricted Fund

Funds are to be used for the specific purposes as laid down by the donor. Expenditures which meet these criteria is charged to the fund.

(h) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the church's ability to continue as a going concern.

The impact of COVID-19 on future performance and might therefore require disclosure in the financial statements, but the trustees have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

ERITREAN ORTHODOX TEWAHDO MEMBERE TSEBAOT MEDHANEALEM CHURCH

England & Wales - Charity number 1167656

Accounts

Charity Registration Number: 1167656

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church

Annual Report and Unaudited Accounts

From 01 September 2022 to 31 August 2023

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church

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Company Information
For The Year Ended 31 August 2023

Trustees

Mr Abraham Yohannes (Chairperson)

Mr Daniel Asmelash

Mr Mussie Berahi

Secretary

Registered Office

St Olaves Parish Church
Woodberry Down
London
UK
N4 2TW

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Trustees Report
For The Year Ended 31 August 2023

The Trustees of MembereTsebaot Medhanealem Church London-UK are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 September 2022 to 31 August 2023. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

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- ❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the depts...etc)
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- ❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
- ❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
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Structure, Governance and Management

Governing Document

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Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Trustees Report-Continued
For The Year Ended 31 August 2023

Appointment of Trustees

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Review of Activities

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conducted marriage, funeral and christening services.

The church is currently conducting its services in a rented church which allows a limited hour on Sunday. This has constrained the service of the church. To overcome this problem the Trustees has set up a team whose short-term objective is to research for a bigger church for a lease with the ultimate objective to fund raise and acquire its own property.

Financial Results

Statements of Financial Activities

Surplus for the year ended is £146,677. Statements of Financial Activities are shown on page 7.

Balance Sheet

The church has unrestricted and restricted fund balance of £424,155 and £164,820, respectively at the reporting date. Balance Sheet is shown on Page 8.

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Independent Examiner's Report
For The Year Ended 31 August 2023

I report on the accounts of the Charity for the year ended 31 August 2022 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and examiner

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;
- * follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
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Basis of independent examiner's report

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Independent examiner's statement

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

Mehari Ogba-Michael

For and on behalf of:

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Unit 38, The Link

49 Effra Road

London, SW2 1BZ

30 June 2024

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Statements of Financial Activities
For The Year Ended 31 August 2023

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Fund	Fund	2023	Fund	Fund	2022
	£	£	£	£	£	£
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Membership Fee	32,830	-	32,830	25,516	-	25,516
Tithe (10% Gratitude Payment)	-	-	-	-	-	-
Gifts and Donation						
Moba	71,874	77,392	149,266	-	-	-
Purchase of Church	-	-	-	-	1,000	1,000
Promise	-	13,656	13,656	-	-	-
Sunday School	-	-	-	-	-	-
Others	18	-	18	1,272	-	1,272
Income from Church Services						
Christening	-	-	-	-	-	-
Marriage	-	-	-	-	-	-
Funeral	-	-	-	-	-	-
	104,722	91,048	195,770	26,788	1,000	27,788
Payments						
Rent Payable for Hire of a Church	27,140	-	27,140	10,963	-	10,963
Staff Related Costs	14,380	-	14,380	2,740	-	2,740
Sunday School	3,000	-	3,000	1,990	-	1,990
Costs of Merchandise	-	-	-	-	-	-
Accountancy & Legal Fee	1,700	-	1,700	-	-	-
Other	2,240	-	2,240	-	-	-
Bank Charge	633	-	633	1,470	-	1,470
	49,093	-	49,093	17,163	-	17,163
Excess of Receipts over Payments	55,629	91,048	146,677	9,625	1,000	10,625
Funds Brought Forward	368,526	73,772	442,298	358,901	72,772	431,673
Funds Carried Forward	424,155	164,820	588,975	368,526	73,772	442,298

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Balance Sheet
As at 31 August 2023

		Total 2023 £	Total 2022 £
Assets			
Debtors	Sundry	1,091	3,500
Cash at Bank			
	Metro Bank	300,621	228,946
	Metro Bank	151,164	73,772
	Lloyds	136,099	136,080
		588,975	442,298
Funds of the Church			
	Unrestricted Fund	424,155	368,526
	Restricted Fund	164,820	73,722
		588,975	442,248

For the year ending 31 August 2022 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

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Chairperson
30 June 2024

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
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For The Year Ended 31 August 2023

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For The Year Ended 31 August 2022

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Mr Mussie Berahi

Secretary

Registered Office

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Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Trustees Report-Continued
For The Year Ended 31 August 2022

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Review of Activities

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The church is currently conducting its services in a rented church which allows a limited hour on Sunday. This has constrained the service of the church. To overcome this problem the Trustees has set up a team whose short-term objective is to research for a bigger church for a lease with the ultimate objective to fund raise and acquire its own property.

Financial Results

Statements of Financial Activities

Surplus for the year ended is £10,625. Statements of Financial Activities are shown on page 7.

Balance Sheet

The church has unrestricted and restricted fund balance of £368,526 and £73,772, respectively at the reporting date. Balance Sheet is shown on Page 8.

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Independent Examiner's Report
For The Year Ended 31 August 2022

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Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records.

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

Mehari Ogba-Michael
For and on behalf of:
O'Michael and Co Accountants Ltd
Unit 38, The Link
49 Effra Road
London, SW2 1BZ

29 June 2023

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Statements of Financial Activities
For The Year Ended 31 August 2022

	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Unrestricted Fund £	Restricted Fund £	Total 2021 £
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Membership Fee	25,516	-	25,516	31,367	-	31,367
Tithe (10% Gratitude Payment)	-	-	-	8,270	-	8,270
Gifts and Donation						
Moba	-	-	-	38,930	-	38,930
Purchase of Church	-	1,000	1,000	-	4,390	4,390
Promise	-	-	-	7,030	-	7,030
Sunday School	-	-	-	-	-	-
Others	1,272	-	1,272	604	-	604
Income from Church Services						
Christening	-	-	-	2,481	-	2,481
Marriage	-	-	-	1,241	-	1,241
Funeral	-	-	-	1,122	-	1,122
	26,788	1,000	27,788	91,045	4,390	95,435
Payments						
Rent Payable for Hire of a Church	10,963	-	10,963	11,675	-	11,675
Staff Related Costs	2,740	-	2,740	6,084	-	6,084
Sunday School	1,990	-	1,990	-	-	-
Costs of Merchandise	-	-	-	3,560	-	3,560
Others	1,470	-	1,470	8,136	-	8,136
	17,163	-	17,163	29,455	-	29,455
Excess of Receipts over Payments	9,625	1,000	10,625	61,590	4,390	65,980
Funds Brought Forward	358,901	72,772	431,673	297,311	68,382	365,693
Funds Carried Forward	368,526	73,772	442,298	358,901	72,772	431,673

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Balance Sheet
As at 31 August 2022

		Total 2022 £	Total 2021 £
Assets			
Debtors	Sundry	3,500	3,500
Cash at Bank			
	Metro Bank	228,946	214,997
	Metro Bank	73,772	72,772
	Lloyds	136,080	140,404
		442,298	431,673
Funds of the Church			
	Unrestricted Fund	368,526	358,901
	Restricted Fund	73,772	72,772
		442,298	431,673

For the year ending 31 August 2022 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 7 to 9 were approved by the Trustees on 29 June 2023 and signed on their behalf by:

Mr Abraham Yohannes
Chairperson
29 June 2023

Eritrean Orthodox Tewahdo Membere Tsebaot Medhanealem Church
Notes to the Financial Statements
For The Year Ended 31 August 2022

1. Statutory Information

The Church is a registered charity number 1167656, the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

2. Principal Accounting Policies

(a) Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditures

Expenditures are included when incurred.

(d) Taxes

The Church is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from corporation tax on its charitable activities.

(e) Debtors

Debtors are collected within one year of the reporting period and carried at their transaction price.

(f) Unrestricted Fund

Funds are donations and other incoming resources receivable or generated for the objective of the Church.

(g) Restricted Fund

Funds are to be used for the specific purposes as laid down by the donor. Expenditures which meet these criteria is charged to the fund.

(h) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the church's ability to continue as a going concern.

The impact of COVID-19 on future performance and might therefore require disclosure in the financial statements, but the trustees have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

ERITREAN ORTHODOX TEWAHDO MEMBERE TSEBAOT MEDHANEALEM CHURCH

England & Wales - Charity number 1167656

Accounts

Charity Registration Number: 1167656

Menbere Tsebaot Medhanealem Church London-UK

Annual Report and Unaudited Accounts

From 01 September 2020 to 31 August 2021

Menbere Tsebaot Medhanealem Church London-UK

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Menbere Tsebaot Medhanealem Church London-UK
Company Information
For The Year Ended 31 August 2021

Trustees

Deacon Dawit Haile (Chairperson)

Mr Solomon Tesfai Kiflay

Mr Naizgi Weldegaber Tefery

Mr Biniam Semere

Secretary

Ms Afomya Beyene

Registered Office

St Olaves Parish Church
Woodberry Down
London
UK
N4 2TW

Menbere Tsebaot Medhanealem Church London-UK
Trustees Report
For The Year Ended 31 August 2021

The Trustees of MenbereTsebaot Medhanealem Church London-UK are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 September 2020 to 31 August 2021. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

Aim and Purpose

The Charity is set up to advance the Christian Orthodox religion in London according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin.

Objectives and Activities

The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: -

- ❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the departed...etc)
- ❖ Conducting Orthodox church bible studies and religious teachings
- ❖ Public celebrations of religious festivals
- ❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
- ❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
- ❖ Providing pastoral care for people working in the parish

Structure, Governance and Management

Governing Document

MenbereTsebaot Medhanealem Church London-UK is a registered charity number 1167656. The charity is governed by its Articles of Association in August 2014. The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the charity.

Menbere Tsebaot Medhanealem Church London-UK
Trustees Report-Continued
For The Year Ended 31 August 2021

Appointment of Trustees

As set out in the Articles of Association those members of the church who are registered in the church register elect Trustees. All those who attend our services being members of the congregation are encouraged to register as members.

Once appointed a Trustee serve for three years after which period, they put themselves forward for reappointment.

The Trustees who served during the period are set out on page 3. The Trustees meet quarterly. The Trustees have nominated a number of working groups, which meet regularly to develop new programmes/activities, to assess progress as well to look for new and bigger church.

Review of Activities

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conducted 25, 20 and 50 marriage, funeral and christening services, respectively.

The church is currently conducting its services in a rented church which allows a limited hour on Sunday. This has constrained the service of the church. To overcome this problem the Trustees has set up a team whose short-term objective is to research for a bigger church for a lease with the ultimate objective to fund raise and acquire its own property.

Financial Results

Statements of Financial Activities

Surplus for the year ended is £65,980. Statements of Financial Activities are shown on page 7.

Balance Sheet

The church has unrestricted and restricted fund balance of £358,901 and £72,772, respectively at the reporting date. Balance Sheet is shown on Page 8.

Menbere Tsebaot Medhanealem Church London-UK
Independent Examiner's Report
For The Year Ended 31 August 2021

I report on the accounts of the Charity for the year ended 31 August 2021 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- * accounting records were not kept in accordance with section 130 of the Charities Act or
- * the accounts do not accord with the accounting records.

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

Mehari Ogba-Michael
For and on behalf of:
O'Michael and Co Accountants Ltd
Unit 38, The Link
49 Effra Road
London, SW2 1BZ

07 October 2021

Menbere Tsebaot Medhanealem Church London-UK
Statements of Financial Activities
For The Year Ended 31 August 2021

	Unrestricted Fund £	Restricted Fund £	Total 2021 £	Unrestricted Fund £	Restricted Fund £	Total 2020 £
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Membership Fee	31,367	-	31,367	25,697	-	25,697
Tithe (10% gratitude payment from personal income)	8,270	-	8,270	8,166	-	8,166
Gifts and Donation						
Moba	38,930	-	38,930	38,439	-	38,439
Purchase of Church	-	4,390	4,390	-	6,270	6,270
Promise	7,030	-	7,030	6,941	-	6,941
Sunday School	-	-	-	317	-	317
Others	604	-	604	274	-	274
Income from Church Services						
Christening(Baptism)	2,481	-	2,481	2,450	-	2,450
Marriage	1,241	-	1,241	1,225	-	1,225
Funeral	1,122	-	1,122	1,108	-	1,108
	91,045	4,390	95,435	84,617	6,270	90,887
Payments						
Rent Payable for Hire of a Church	11,675	-	11,675	11,675	-	11,675
Staff Related Costs	6,084	-	6,084	6,760	-	6,760
Costs of Merchandise	3,560	-	3,560	3,048	-	3,048
Others	8,136	-	8,136	2,048	-	2,048
	29,455	-	29,455	23,531	-	23,531
Excess of Receipts over Payments	61,590	4,390	65,980	61,086	6,270	67,356
Funds Brought Forward	297,311	68,382	365,693	236,225	62,112	298,337
Funds Carried Forward	358,901	72,772	431,673	297,311	68,382	365,693

Menbere Tsebaot Medhanealem Church London-UK
Balance Sheet
As at 31 August 2021

		Total 2021 £	Total 2020 £
Assets			
Debtors	Sundry	3,500	-
Cash at Bank			
	Metro Bank	214,997	144,965
	Metro Bank	72,772	68,382
	Lloyds	140,404	152,346
		431,673	365,693
Funds of the Church			
	Unrestricted Fund	358,901	297,311
	Restricted Fund	72,772	68,382
		431,673	365,693

For the year ending 31 August 2021 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 7 to 9 were approved by the Trustees on 07 October 2021 and signed on their behalf by:



Afomya Beyene
 Secretary
 07 October 2021

Menbere Tsebaot Medhanealem Church London-UK
Notes to the Financial Statements
For The Year Ended 31 August 2021

1. Statutory Information

The Church is a registered charity number 1167656, the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

2. Principal Accounting Policies

a) Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditures

Expenditures are included when incurred.

(d) Taxes

The Church is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from corporation tax on its charitable activities.

(e) Debtors

Debtors are collected within one year of the reporting period and carried at their transaction price.

(f) Unrestricted Fund

Funds are donations and other incoming resources receivable or generated for the objective of the Church.

(g) Restricted Fund

Funds are to be used for the specific purposes as laid down by the donor. Expenditures which meet these criteria is charged to the fund.

(h) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the church's ability to continue as a going concern.

The impact of COVID-19 on future performance and might therefore require disclosure in the financial statements, but the trustees have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

ERITREAN ORTHODOX TEWAHDO MEMBERE TSEBAOT MEDHANEALEM CHURCH

England & Wales - Charity number 1167656

Accounts

Charity Registration Number: 1167656

Menbere Tsebaot Medhanealem Church London-UK

Annual Report and Unaudited Accounts

From 01 September 2019 to 31 August 2020

Menbere Tsebaot Medhanealem Church London-UK

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Menbere Tsebaot Medhanealem Church London-UK
Company Information
For The Year Ended 31 August 2020

Trustees

Deacon Dawit Haile (Chairperson)

Mr Solomon Tesfai Kiflay

Mr Naizgi Weldegaber Tefery

Mr Biniam Semere

Secretary

Ms Afomya Beyene

Registered Office

St Olaves Parish Church
Woodberry Down
London
UK
N4 2TW

Menbere Tsebaot Medhanealem Church London-UK
Trustees Report
For The Year Ended 31 August 2020

The Trustees of MenbereTsebaot Medhanealem Church London-UK are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 September 2019 to 31 August 2020. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

Aim and Purpose

The Charity is set up to advance the Christian Orthodox religion in London according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin.

Objectives and Activities

The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: -

- ❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the departed...etc)
- ❖ Conducting Orthodox church bible studies and religious teachings
- ❖ Public celebrations of religious festivals
- ❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
- ❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
- ❖ Providing pastoral care for people working in the parish

Structure, Governance and Management

Governing Document

MenbereTsebaot Medhanealem Church London-UK is a registered charity number 1167656. The charity is governed by its Articles of Association in August 2014. The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the charity.

Menbere Tsebaot Medhanealem Church London-UK
Trustees Report-Continued
For The Year Ended 31 August 2020

Appointment of Trustees

As set out in the Articles of Association those members of the church who are registered in the church register elect Trustees. All those who attend our services being members of the congregation are encouraged to register as members.

Once appointed a Trustee serve for three years after which period, they put themselves forward for reappointment.

The Trustees who served during the period are set out on page 3. The Trustees meet quarterly. The Trustees have nominated a number of working groups, which meet regularly to develop new programmes/activities, to assess progress as well to look for new and bigger church.

Review of Activities

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conducted 50, 10 and 100 marriage, funeral and christening services, respectively.

The church is currently conducting its services in a rented church which allows a limited hour on Sunday. This has constrained the service of the church. To overcome this problem the Trustees has set up a team whose short-term objective is to research for a bigger church for a lease with the ultimate objective to fund raise and acquire its own property.

Financial Results

Statements of Activities

Surplus for the year ended is £67,356. Statements of Activities are shown on page 6.

Statements of Financial Position

The church has unrestricted and restricted fund balance of £297,311 and £68,382, respectively at the reporting date. Statements of Financial Position is shown on Page 7.

Menbere Tsebaot Medhanealem Church London-UK
Statements of Activities
For The Year Ended 31 August 2020

	Unrestricted Fund £	Restricted Fund £	Total 2020 £	Unrestricted Fund £	Restricted Fund £	Total 2019 £
RECEIPTS AND PAYMENTS ACCOUNT						
Receipts						
Membership Fee	25,697	-	25,697	9,043	-	9,043
Tithe (10% gratitude payment from personal income)	8,166	-	8,166	15,011	-	15,011
Gifts and Donation						
Moba	38,439	-	38,439	73,260	-	73,260
Purchase of Church	-	6,270	6,270	-	16,765	16,765
Promise	6,941	-	6,941	9,345	-	9,345
Sunday School	317	-	317	1,747	-	1,747
Others	274	-	274	1,282	-	1,282
Income from Church Services						
Christening(Baptism)	2,450	-	2,450	2,030	-	2,030
Marriage	1,225	-	1,225	1,000	-	1,000
Funeral	1,108	-	1,108	690	-	690
	84,617	6,270	90,887	113,407	16,765	130,172
Payments						
Rent Payable for Hire of a Church	11,675	-	11,675	22,212	-	22,212
Staff Related Costs	6,760	-	6,760	6,760	-	6,760
Costs of Merchandise	3,048	-	3,048	360	-	360
Others	2,048	-	2,048	490	-	490
	23,531	-	23,531	29,822	-	29,822
Excess of Receipts over Payments	61,086	6,270	67,356	83,585	16,765	100,350
Fund Balance at 01 September 2019	236,225	62,112	298,337	152,640	45,347	197,987
Fund Balance at 31 August 2020	297,311	68,382	365,693	236,225	62,112	298,337

Menbere Tsebaot Medhanealem Church London-UK
Statements of Financial Position
As at 31 August 2020

	Total 2020 £	Total 2019 £
Assets		
Cash at Bank		
Metro Bank	144,965	83,258
Metro Bank	68,382	62,112
Lloyds	152,346	152,968
	365,693	298,337
Funds of the Charity		
Unrestricted Funds	297,311	236,225
Restricted Funds	68,382	62,112
	365,693	298,337

For the year ending 31 August 2020 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 6 to 8 were approved by the Trustees on 22 June 2021 and signed on their behalf by:

Afomya Beyene
Secretary
22 June 2021

Menbere Tsebaot Medhanealem Church London-UK
Notes to the Financial Statements
For The Year Ended 31 August 2020

1. Statutory Information

The Church is a registered charity number 1167656, the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

2. Principal Accounting Policies

a) Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditures

Expenditures are included when incurred.

(d) Going Concern

The cash and income of the charity has steadily increased in the foreseeable future and based on this the Trustees are in the view that there is no economic indicators that show that the sustainability of the charity is under threat in the near future.