

# DEBRE-BRHAN KIDIST SELASSIE

England & Wales · Charity number 1169493

## Details

---

**Other names** ERITREAN ORTHODOX CHURCH

**Status** Registered

**Legal form** CIO

**Registered** 2016-10-05

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Debrebrhan Qdst Slasie Eritrean Orthodox Church  
200 Dewsbury Road  
Leeds  
LS11 6ER

**Phone** 07941522560

**Email** [YITE2009@YAHOO.CO.UK](mailto:YITE2009@YAHOO.CO.UK)

## Activities

---

**Objects:** THE OBJECTS OF THE CIO FOR THE PUBLIC BENEFIT ARE TO ADVANCE THE CHRISTIAN FAITH IN LEEDS AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT IN ACCORDANCE WITH THE PRINCIPLES OF THE ERITREAN ORTHODOX CHURCH.

**Activities:** RELIGIOUS AND COMMUNITY ACTIVITIES

## Classification

---

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

---

- Leeds City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£32,196	£24,334	-	-
2023-12-31	£52,473	£32,329	-	-
2022-12-31	£63,627	£18,470	-	-
2021-12-31	£80,638	£50,382	-	-
2020-12-31	£50,165	£57,187	-	-

## Trustees

Name	Role	Appointed
BERHANE TEFFERI		2016-10-05
GERENSIE TEFAMICHAEL		2016-10-05
REV BEREKET TASFAZGHI GHEBRE		2016-10-05
Rev Kbrom Berhane		2024-11-15
Rev Zeresenay Smret		2024-11-15

**DEBRE-BRHAN KIDIST SELASSIE**

England & Wales - Charity number 1169493

---

# Accounts

---

**Registered Charity Number:  
1169493**

**Debre-Brhan Kidist Selassie**  
**Report and Accounts**  
**For the year ended 31 December 2024**

**Debre-Brhan Kidist Selassie**

**Annual Report and Accounts**

**Year ended 31 December 2024**

---

**Index**

**Page**

1	Legal and administrative information
2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

**Debre-Brhan Kidist Selassie**

**Legal and administrative information**

**Year ended 31 December 2024**

---

Charity Number 1169493

Trustees  
Rev Bereket Tasfazghi Ghebre  
Berhane Tefferi  
Gerensie Tesfamichael

Registered Office  
Debrebrhan Qdst Slasie Eritrean Orthodox Church  
200 Dewsbury Road  
Leeds  
LS11 6ER

Accountants  
QH Associates Limited  
Accountants and Tax Advisors  
208 Roundhay Road  
Leeds  
LS8 5AA

Bankers  
Barclays Bank

**Debre-Brhan Kidist Selassie**  
**Registered number: 1169493**

**Director's (trustees) Report for the period ended 31 December 2024**

---

**Introduction**

The trustees present their report and the financial statements for the year ended 31 December 2024. The board are satisfied with the performance of the charity during the year end 31 December 2024 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

**Name, registered office and constitution of the charity**

The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

The legal Registration details are:

Date of formation	05/10/2016
Charity Registration number	1169493

**Objectives and Activities of the Charity**

The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in other parts of the United Kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church.

**Services to the Community**

In setting our objectives and planning our activities our Trustees have given serious consideration to The Charity Commission's general guidance on public benefits and in particular the advancement of education.

**Financial Reviews**

The Total net income for the year was £ 32196 and net expenditure was £ 24334.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the provisions of the Small Companies and Medium-Sized Enterprises (Accounts) Regulations 2008.

This report was approved by the board on 29th October 2025 and signed on its behalf.



Rev. Bereket Ghebre  
Director

**Debre-Brhan Kidist Selassie**

**Independent examiners' report to the Trustees**

**Year ended 31 December 2024**

---

**Responsibilities of Trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd  
208 Roundhay Road  
Leeds  
LS8 5AA

The date upon which my opinion is expressed is:  
29/10/2025

Debre-Brhan Kidist Selassie

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)

Year ended 31 December 2024

	note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
<b>Incoming Resources</b>					
Donations and Grants	3	32,196	-	32,196	52,473
Children fees		-	-	-	
Rent receivable		-	-	-	
Other income		-	-	-	
<b>Total incoming resources</b>		<b>32,196</b>	<b>-</b>	<b>32,196</b>	<b>52,473</b>
<b>Resources expended</b>					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		16,862	-	16,862	14,000
Management & administration		7,472	-	7,472	18,329
<b>Total resources expended</b>	4	<b>24,334</b>	<b>-</b>	<b>24,334</b>	<b>32,329</b>
<b>Net income for the year before transfers</b>		<b>7,862</b>	<b>-</b>	<b>7,862</b>	<b>20,144</b>
<b>Transfer between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income for the year</b>		<b>7,862</b>	<b>-</b>	<b>7,862</b>	<b>20,144</b>
<b>Other recognised gains and losses</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>7,862</b>	<b>-</b>	<b>7,862</b>	<b>20,144</b>
Funds balance at start of year		214,851	-	214,851	169,694
Funds introduced during the year		-	-	-	-
<b>Fund balances at end of year</b>		<b>222,713</b>	<b>-</b>	<b>222,713</b>	<b>189,838</b>

Debre-Brhan Kidist Selassie

Balance Sheet  
Year ended 31 December 2024

	Note	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		254,125		250,775
<b>Current assets</b>					
Cash at bank and in hand		39,574		47,488	
		<u>39,574</u>		<u>47,488</u>	
<b>Creditors: amounts falling due within one year</b>	6	35,704		85,354	
			<u>3,870</u>		<u>(37,866)</u>
			257,995		212,909
<b>Net assets</b>			<u><u>257,995</u></u>		<u><u>212,909</u></u>
<b>Funds</b>					
Restricted funds			242,285		234,423
Unrestricted funds:	7		-		-
			<u><u>242,285</u></u>		<u><u>234,423</u></u>

**1 Accounting policies**

**(a) Basis of accounting**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

**Accounting Convention**

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

**Incoming Resources**

Incoming resources are accounted for on a receivable basis.

**Recognition of Liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 December 2024

---

**(b) Tangible fixed assets and depreciation**

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	15% straight line
-----------	-------------------

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

**(c) Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

**(d) Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

**(e) Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**2 Net incoming resources**

	December 2024	December 2023
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,650</u>	<u>1942</u>

**Debre-Brhan Kidist Selassie**

**Notes to the Accounts and Reports (continued)**

**Year ended 31 December 2024**

**3 Incoming resources**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations and Grants	32,196	-	32,196	52,473
	<u>32,196</u>	<u>-</u>	<u>32,196</u>	<u>52,473</u>

**4 Total resources expended**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
<b>Direct Costs</b>				
General Services	16,862	-	16,862	14,000
Charitable activities	-	-	-	-
Other direct costs	-	-	-	-
	<u>16,862</u>	<u>-</u>	<u>16,862</u>	<u>14,000</u>

**Management and Administration of the charity**

Rates		-	-	
Service Charges	1,246	-	1,246	
Light & heat	2,071	-	2,071	5,288
Water and rates	176	-	176	3,961
Cleaning	769	-	769	1,047
Bank Charges		-	-	949
Security		-	-	302
Repair and maintenance	727	-	727	4,091
Depreciation	1,650	-	1,650	1,942
Accountancy charges	750	-	750	750
Advertising and PR	83	-	83	
Sundries	-	-	-	-
	<u>7,472</u>	<u>-</u>	<u>7,472</u>	<u>18,330</u>

No employee received emoluments of more than £50,000.

The average number of employees was:  
Management and administration of the charity  
Community Centre

Restricted Number	Total Number
2	2
<u>2</u>	<u>2</u>

**Debre-Brhan Kidist Selassie**

**Notes to the Accounts and Reports (continued)**

**Year ended 31 December 2024**

<b>5 Tangible Fixed assets</b>	<b>Tradex Land &amp; Buildin Land &amp; Building</b>			<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Cost:</b>				
At 1 January 2024	-	244,772	10,385	255,157
Additions	-	-	5,000.00	5,000.00
Disposals	-	-	-	-
<b>Year ended 31 December 2024</b>	<b>-</b>	<b>244,772</b>	<b>15,385</b>	<b>260,157</b>
<b>Depreciation:</b>				
At 1 January 2024	-	-	4,382	4,382
Charge for the year	-	-	1,650	1,650
Eliminated on disposal	-	-	-	-
<b>Year ended 31 December 2024</b>	<b>-</b>	<b>-</b>	<b>6,032</b>	<b>6,032</b>
<b>Net book value</b>				
<b>Year ended 31 December 2024</b>	<b>-</b>	<b>244,772</b>	<b>9,353</b>	<b>254,125</b>
Year ended 31 March 2023	-	244,772	6,003	250,775

**6 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Short term loans	34,954	59,604
Accruals	750	750
	<b>35,704</b>	<b>60,354</b>

## 7 Movement in funds

	At 1 January 2023	Funds introduced	Movement in funds		Transfers	At 31 December 2024
	£	£	Incoming resources £	Outgoing resources £		£
<b>Restricted funds:</b>						
unrestricted funds	234,423	-	27,196	(19,334)	-	242,285
<b>Total restricted funds</b>	<u>234,423</u>	<u>-</u>	<u>27,196</u>	<u>(19,334)</u>	<u>-</u>	<u>242,285</u>
<b>Unrestricted funds:</b>						
General funds	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>234,423</u>	<u>-</u>	<u>27,196</u>	<u>(19,334)</u>	<u>-</u>	<u>242,285</u>

**DEBRE-BRHAN KIDIST SELASSIE**

England & Wales - Charity number 1169493

---

# Accounts

---

**Registered Charity Number:  
1169493**

**Debre-Brhan Kidist Selassie**

**Report and Accounts**

**For the year ended 31 December 2023**

**Debre-Brhan Kidist Selassie**

**Annual Report and Accounts**

**Year ended 31 December 2023**

---

**Index**

**Page**

1	Legal and administrative information
2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

**Debre-Brhan Kidist Selassie**

**Legal and administrative information**

**Year ended 31 December 2023**

---

Charity Number	1169493
Trustees	Rev Bereket Tasfazghi Ghebre Berhane Tefferi Gerensie Tesfamichael
Registered Office	Debrebrhan Qdst Slasie Eritrean Orthodox Church 200 Dewsbury Road Leeds LS11 6ER
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Barclays Bank

**Debre-Brhan Kidist Selassie**  
**Registered number: 1169493**

**Director's (trustees) Report for the period ended 31 December 2023**

---

**Introduction**

The trustees present their report and the financial statements for the year ended 31 December 2022. The board are satisfied with the performance of the charity during the year end 31 March 2022 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

**Name, registered office and constitution of the charity**

The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

The legal Registration details are:

Date of formation	05/10/2016
Charity Registration number	1169493

**Objectives and Activities of the Charity**

The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in other parts of the United Kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church.

**Services to the Community**

In setting our objectives and planning our activities our Trustees have given serious consideration to The Charity Commission's general guidance on public benefits and in particular the advancement of education.

**Financial Reviews**

The Total net income for the year was £52472.65 and net expenditure was £32329.02

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the provisions of the Small Companies and Groups (Accounts and Reports) Regulations 2008.

This report was approved by the board on 11th October 2024 and signed on its behalf.



Rev. Bereket Ghebre  
Director

**Debre-Brhan Kidist Selassie**

**Independent examiners' report to the Trustees**

**Year ended 31 December 2023**

---

**Responsibilities of Trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd  
208 Roundhay Road  
Leeds  
LS8 5AA

The date upon which my opinion is expressed is:  
11/10/2024

Debre-Brhan Kidist Selassie

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)**

Year ended 31 December 2023

	note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
<b>Incoming Resources</b>					
Donations and Grants	3	52,473	-	52,473	63,627
Children fees		-	-	-	
Rent receivable		-	-	-	
Other income		-	-	-	
<b>Total incoming resources</b>		<u>52,473</u>	<u>-</u>	<u>52,473</u>	<u>63,627</u>
<b>Resources expended</b>					
<i>Charitable expenditure:</i>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		14,000	-	14,000	5,480
Management & administration		18,329	-	18,329	12,990
<b>Total resources expended</b>	4	<u>32,329</u>	<u>-</u>	<u>32,329</u>	<u>18,470</u>
<b>Net income for the year before transfers</b>		<b>20,144</b>	<b>-</b>	<b>20,144</b>	<b>45,157</b>
<b>Transfer between funds</b>		-	-	-	-
<b>Net income for the year</b>		<u>20,144</u>	<u>-</u>	<u>20,144</u>	<u>45,157</u>
<b>Other recognised gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		20,144	-	20,144	45,157
Funds balance at start of year		214,851	-	214,851	169,694
Funds introduced during the year		-	-	-	-
<b>Fund balances at end of year</b>		<u>234,995</u>	<u>-</u>	<u>234,995</u>	<u>214,851</u>

**Debre-Brhan Kidist Selassie****Balance Sheet**  
**Year ended 31 December 2023**

---

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		255,775		252,717
<b>Current assets</b>					
Cash at bank and in hand		39,574		47,488	
		<u>39,574</u>		<u>47,488</u>	
<b>Creditors: amounts falling due within one year</b>	6	60,354		85,354	
			<u>(20,780)</u>		<u>(37,866)</u>
			234,995		214,851
<b>Net assets</b>			<u><b>234,995</b></u>		<u><b>214,851</b></u>
<b>Funds</b>					
Restricted funds			234,995		214,851
Unrestricted funds:	7		-		-
			<u><b>234,995</b></u>		<u><b>214,851</b></u>

**1 Accounting policies**

**(a) Basis of accounting**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

**Accounting Convention**

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

**Incoming Resources**

Incoming resources are accounted for on a receivable basis.

**Recognition of Liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

Notes to the Accounts and Reports

Year ended 31 December 2023

---

**(b) Tangible fixed assets and depreciation**

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	15% straight line
-----------	-------------------

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

**(c) Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

**(d) Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

**(e) Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**2 Net incoming resources**

	December 2023	December 2022
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,942</u>	<u>1401</u>

Debre-Brhan Kidist Selassie

Notes to the Accounts and Reports (continued)

Year ended 31 December 2023

3 Incoming resources

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Donations and Grants	52,473	-	52,473	63,627
	<u>52,473</u>	<u>-</u>	<u>52,473</u>	<u>63,627</u>

4 Total resources expended

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
<b>Direct Costs</b>				
General Services	14,000	-	14,000	
Charitable activities	-	-	-	
Other direct costs				5,480
	<u>14,000</u>	<u>-</u>	<u>14,000</u>	<u>5,480</u>

Management and Administration of the charity

Rates		-	-	1,850
Service Charges		-	-	877
Light & heat	5,288	-	5,288	2,840
Water and rates	3,961	-	3,961	283
Cleaning	1,047	-	1,047	1,699
Bank Charges	949	-	949	899
Security	302	-	302	
Repair and maintenance	4,091	-	4,091	2,233
Depreciation	1,942	-	1,942	1,401
Accountancy charges	750	-	750	750
Advertising and PR		-	-	158
Sundries	-	-	-	-
	<u>18,329</u>	<u>-</u>	<u>18,329</u>	<u>12,990</u>

No employee received emoluments of more than £50,000.

The average number of employees was:

Management and administration of the charity  
Community Centre

Restricted Number	Total Number
2	2
<u>2</u>	<u>2</u>

**Debre-Brhan Kidist Selassie****Notes to the Accounts and Reports (continued)****Year ended 31 December 2023**

<b>5 Tangible Fixed assets</b>	<b>Tradex Land &amp; Buildin Land &amp; Building</b>		<b>Fixture and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost:</b>				
At 1 January 2022	-	244,772	10,385	255,157
Additions	-	-	5,000.00	5,000.00
Disposals	-	-	-	-
Year ended 31 December 2023	-	244,772	15,385	260,157
<b>Depreciation:</b>				
At 1 January 2022	-	-	2,440	2,440
Charge for the year	-	-	1,942	1,942
Eliminated on disposal	-	-	-	-
Year ended 31 December 2023	-	-	4,382	4,382
<b>Net book value</b>				
<b>Year ended 31 December 2023</b>	-	<b>244,772</b>	<b>11,003</b>	<b>255,775</b>
Year ended 31 March 2022	-	244,772	7,945	252,717

**6 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Short term loans	<b>59,604</b>	84,604
Accruals	<b>750</b>	750
	<b>60,354</b>	<b>85,354</b>

**7 Movement in funds**

	At 1 January 2022	Funds introduced	Movement in funds		Transfers	At 31 December 2023
	£	£	Incoming resources £	Outgoing resources £	£	£
<b>Restricted funds:</b>						
unrestricted funds	214,851	-	52,473	(32,329)	-	234,995
<b>Total restricted funds</b>	<u>214,851</u>	<u>-</u>	<u>52,473</u>	<u>(32,329)</u>	<u>-</u>	<u>234,995</u>
<b>Unrestricted funds:</b>						
General funds	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>214,851</u>	<u>-</u>	<u>52,473</u>	<u>(32,329)</u>	<u>-</u>	<u>234,995</u>

**DEBRE-BRHAN KIDIST SELASSIE**

England & Wales - Charity number 1169493

---

# Accounts

---

**Registered Charity Number:**  
**1169493**

**Debre-Brhan Kidist Selassie**  
**Report and Accounts**  
**For the year ended 31 December 2022**

**Debre-Brhan Kidist Selassie**

**Annual Report and Accounts**

**Year ended 31 December 2022**

---

**Index**

**Page**

1	Legal and administrative information
2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

**Debre-Brhan Kidist Selassie**

**Legal and administrative information**

**Year ended 31 December 2022**

---

Charity Number	1169493
Trustees	Ghebreyesus Zeru Desta Rev Bereket Tasfazghi Ghebre Berhane Tefferi Gerensie Tesfamichael Selomun Yemane
Registered Office	Debrebrhan Qdst Slasie Eritrean Orthodox Church 200 Dewsbury Road Leeds LS11 6ER
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Barclays Bank

**Debre-Brhan Kidist Selassie**  
**Registered number: 1169493**

**Director's (trustees) Report for the period ended 31 December 2022**

---

**Introduction**

The trustees present their report and the financial statements for the year ended 31 December 2022. The board are satisfied with the performance of the charity during the year end 31 March 2022 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

**Name, registered office and constitution of the charity**

The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

The legal Registration details are:

Date of formation	05/10/2016
Charity Registration number	1169493

**Objectives and Activities of the Charity**

The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in other parts of the United Kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church.

**Services to the Community**

In setting our objectives and planning our activities our Trustees have given serious consideration to The Charity Commission's general guidance on public benefits and in particular the advancement of education.

**Financial Reviews**

The Total net income for the year was £63,627 and net expenditure was £18,470.

**Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the provisions of the Small Companies and Groups (Accounts and Directors' Reports) Regulations 2008.

This report was approved by the board on 28 December and signed on its behalf.

Rev. Bereket Ghebre  
Director



**Debre-Brhan Kidist Selassie**

**Independent examiners' report to the Trustees**

**Year ended 31 December 2022**

---

**Responsibilities of Trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, 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 Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that in my material respect the requirements:
  - to keep accounting records in accordance with section 41 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of The Accountings Regulations 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.

QH Associates Ltd  
208 Roundhay Road  
Leeds  
LS8 5AA

The date upon which my opinion is expressed is:  
21/12/2022

**Debre-Brhan Kidist Selassie**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)**

**Year ended 31 December 2022**

	note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
<b>Incoming Resources</b>					
Donations and Grants	3	63,627	-	<b>63,627</b>	80,638
Children fees		-	-	-	23,100
Rent receivable		-	-	-	24,344
Other income		-	-	-	76,846
<b>Total incoming resources</b>		<u>63,627</u>	<u>-</u>	<u><b>63,627</b></u>	<u>204,928</u>
<b>Resources expended</b>					
<b>Charitable expenditure:</b>					
Costs of activities in furtherance of the charity's objects:					
Direct costs		5,480	-	<b>5,480</b>	39,805
Management & administration		12,990	-	<b>12,990</b>	10,777
<b>Total resources expended</b>	4	<u>18,470</u>	<u>-</u>	<u>18,470</u>	<u>50,582</u>
<b>Net income for the year before transfers</b>		<b>45,157</b>	-	<b>45,157</b>	154,346
<b>Transfer between funds</b>		-	-	-	-
<b>Net income for the year</b>		<u>45,157</u>	<u>-</u>	<u><b>45,157</b></u>	<u>154,346</u>
<b>Other recognised gains and losses</b>		-	-	-	-
<b>Net movement in funds</b>		<u>45,157</u>	<u>-</u>	<u><b>45,157</b></u>	<u>154,346</u>
Funds balance at start of year		169,694	-	<b>169,694</b>	2,852,178
Funds introduced during the year		-	-	-	-
<b>Fund balances at end of year</b>		<u><b>214,851</b></u>	<u>-</u>	<u><b>214,851</b></u>	<u>3,006,524</u>

**Debre-Brhan Kidist Selassie****Balance Sheet  
Year ended 31 December 2022**

---

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		252,717		254,118
<b>Current assets</b>					
Cash at bank and in hand		47,488		68,841	
		<u>47,488</u>		<u>68,841</u>	
<b>Creditors: amounts falling due within one year</b>	6	85,354		153,265	
			<u>(37,866)</u>		<u>(84,424)</u>
			214,851		169,694
<b>Net assets</b>			<u><b>214,851</b></u>		<u><b>169,694</b></u>
<b>Funds</b>					
Restricted funds			214,851		169,694
Unrestricted funds:	7		-		-
			<u><b>214,851</b></u>		<u><b>169,694</b></u>

**1 Accounting policies**

**(a) Basis of accounting**

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

**Accounting Convention**

The financial statements are prepared on a going concern basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

**Incoming Resources**

Incoming resources are accounted for on a receivable basis.

**Recognition of Liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

**Debre-Brhan Kidist Selassie**

**Notes to the Accounts and Reports**

**Year ended 31 December 2022**

---

**(b) Tangible fixed assets and depreciation**

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	15% straight line
-----------	-------------------

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

**(c) Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

**(d) Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

**(e) Statement that no expenses were paid to trustees or connected persons**

No expenses were paid to trustees or persons connected with them.

**2 Net incoming resources**

	December 2022	December 2021
Is stated after charging:		
Depreciation of tangible fixed assets owned by the charity	<u>1,401</u>	<u>1039</u>

**Debre-Brhan Kidist Selassie**

**Notes to the Accounts and Reports (continued)**

**Year ended 31 December 2022**

**3 Incoming resources**

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and Grants	63,627	-	63,627	80,638
	<u>63,627</u>	<u>-</u>	<u>63,627</u>	<u>80,638</u>

**4 Total resources expended**

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Direct Costs</b>				
Fund raising	-	-	-	5,360
Charitable activities	-	-	-	20,445
Other direct costs	5,480	-	5,480	14,000
	<u>5,480</u>	<u>-</u>	<u>5,480</u>	<u>39,805</u>

**Management and Administration of the charity**

Rates	1,850	-	1,850	1,768
Service Charges	877	-	877	996
Light & heat	2,840	-	2,840	2,347
Water and rates	283	-	283	160
Cleaning	1,699	-	1,699	1,589
Bank Charges	899	-	899	815
Equipment expenses	-	-	-	-
Repair and maintenance	2,233	-	2,233	1,160
Depreciation	1,401	-	1,401	1,039
Accountancy charges	750	-	750	750
Advertising and PR	158	-	158	153
Sundries	-	-	-	-
	<u>12,990</u>	<u>-</u>	<u>12,990</u>	<u>10,777</u>

No employee received emoluments of more than £50,000.

The average number of employees was:  
 Management and administration of the charity  
 Community Centre

Restricted Number	Total Number
2	2
<u>2</u>	<u>2</u>

**Debre-Brhan Kidist Selassie****Notes to the Accounts and Reports (continued)****Year ended 31 December 2022**

<b>5 Tangible Fixed assets</b>	<b>Tradex Land &amp; Buildin Land &amp; Building</b>			<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Cost:</b>				
At 1 January 2021	-	244,772	10,385	255,157
Additions	-	-	-	-
Disposals	-	-	-	-
Year ended 31 December 2022	-	244,772	10,385	255,157
<b>Depreciation:</b>				
At 1 January 2021	-	-	1,039	1,039
Charge for the year	-	-	1,401	1,401
Eliminated on disposal	-	-	-	-
Year ended 31 December 2022	-	-	2,440	2,440
<b>Net book value</b>				
Year ended 31 December 2022	-	244,772	7,945	252,717
Year ended 31 March 2021	-	244,772	9,346	254,118

**6 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Short term loans	<b>84,604</b>	149,240
Accruals	<b>750</b>	4,025
	<b>85,354</b>	153,265

Debre-Brihan Kidist Selassie

Notes to the Accounts and Reports (continued)

Year ended 31 December 2022

7 Movement in funds

	At 1 January 2021	Funds introduced	Movement in funds		Transfers	At 31 December 2022
	£	£	Incoming resources £	Outgoing resources £	£	£
<b>Restricted funds:</b>						
unrestricted funds	169,694	-	63,627	(18,470)	-	214,851
<b>Total restricted funds</b>	<u>169,694</u>	<u>-</u>	<u>63,627</u>	<u>(18,470)</u>	<u>-</u>	<u>214,851</u>
<b>Unrestricted funds:</b>						
General funds	-	-	-	-	-	-
<b>Total unrestricted funds</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds</b>	<u>169,694</u>	<u>-</u>	<u>63,627</u>	<u>(18,470)</u>	<u>-</u>	<u>214,851</u>

**DEBRE-BRHAN KIDIST SELASSIE**

England & Wales - Charity number 1169493

---

# Accounts

---

Registered Charity number  
1169493

**DEBRE-BRHAN KIDIST SELASSIE**

**Report and Accounts  
For The Year Ended  
31 December 2021**

**DEBRE-BRHAN KIDIST SELASSIE**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Trustee's reports	2 to 3
Independent examiners' report	4
Statement of gains & losses	5
Balance sheet	6
Notes to the accounts	7
Detailed Income and expenditure statement	8

**DEBRE-BRHAN KIDIST SELASSIE**  
**Company Information**

**Trustees**

Rev. Bereket Ghebre  
Gerensie Tesfamichael  
Selomun Yemane  
Berhane Tefferi  
Ghebreyesus Desta

**Accountants**

Azeem Malik FCCA  
1st Floor  
277 Roundhay Road  
LEEDS  
West Yorkshire  
LS8 4HS

**Bankers**

Barclays Bank plc  
Leeds 2  
Leicestershire  
LE87 2BB

**Registered office**

39 Appleton Square  
Leeds  
West Yorkshire  
LS9 7RU

**Registered number**

1169493

**DEBRE-BRHAN KIDIST SELASSIE**

**Registered number: 1169493**

### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and 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.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

## **DEBRE-BRHAN KIDIST SELASSIE**

**Registered number:** 1169493

### **Director's (trustees) Report**

#### **Introduction**

The trustee's present their annual report and accounts for the year ended 31st December 2021. The Board are satisfied with the performance of the charity during the year end 31 December 2021 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

Date of incorporation: 05 October 2016

Charity registration number 1169493

#### **Objectives and Activities of the Charity**

The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in the other parts of the United Kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church.

#### **Services to the Community**

In setting our objectives and planning our activities our Trustees have given serious consideration to The Charity Commissions's general guidance on public benefits and in particular the advancement of education.

#### **Financial Reviews**

The Total net income for the year was £80,638 and net expenditure was £50,382.

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 3 April 2023 and signed on its behalf.

Rev. Bereket Ghebre  
Director

**DEBRE-BRHAN KIDIST SELASSIE**  
**Independent examiner's Report**

To the trustees of Debre-Brhan Kidist Selassie

I report on the account of the trust for the year ended 31 December 2021 which are set out on pages 5 to 9.

**Respective Responsibilities of trustees and examiners**

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

**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 material matters have come to my attention (other than disclosed below\*) Which gives me cause to believe that I, 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 matter in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Azeem Malik FCCA  
Chartered Certified Accountants

1st Floor  
277 Roundhay Road  
LEEDS  
West Yorkshire  
LS8 4HS

3 April 2023

**DEBRE-BRHAN KIDIST SELASSIE**  
**Income and expenditure statement**  
**for the year ended 31 December 2021**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>				
Donations and grants recieved	80,638	-	80,638	50,165
Less resources expended	(39,805)	-	(39,805)	-
<b>Net incoming resources</b>	40,833	-	40,833	50,165
Less administrative expenses	(10,577)	-	(10,577)	(57,187)
<b>Operating surplus</b>	30,256	-	30,256	(7,022)
<b>Surplus before taxation</b>	30,256	-	30,256	(7,022)
Tax on surplus			-	-
<b>Surplus for the year</b>	30,256	-	30,256	(7,022)

**DEBRE-BRHAN KIDIST SELASSIE****Registered number:** 1169493**Balance Sheet****as at 31 December 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	254,118	255,157
<b>Current assets</b>			
Cash at bank and in hand		68,841	23,296
<b>Creditors: amounts falling due within one year</b>	3	(153,265)	(139,015)
<b>Net current liabilities</b>		<u>(84,424)</u>	<u>(115,719)</u>
<b>Net assets</b>		<u>169,694</u>	<u>139,438</u>
<b>Capital and reserves</b>			
Unrestricted funds	3	169,694	139,438
<b>Accumulated funds</b>		<u>169,694</u>	<u>139,438</u>

The Bord of Trustees are satisfied that the organisation is not required to have an audit by virtue of its level of turnover or by virtue of any requirements under the constitution or otherwise.

The Borad of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requiremnets of the charities Act 2011 as more fully set out under 'Trustees' Responsibilities' in the Report of the Trustees.

Rev. Bereket Ghebre

Director

Approved by the board on 3 April 2023

**DEBRE-BRHAN KIDIST SELASSIE**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity. Further details of each fund is disclosed on the the last page ( see detailed income & expenditure statement).

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**2 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	244,772	13,254	258,026
At 31 December 2021	244,772	13,254	258,026
<b>Depreciation</b>			
At 1 January 2021	-	2,869	2,869
Charge for the year	-	1,039	1,039
At 31 December 2021	-	3,908	3,908

**DEBRE-BRHAN KIDIST SELASSIE**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**Net book value**

At 31 December 2021	<u>244,772</u>	<u>9,346</u>	<u>254,118</u>
At 31 December 2020	<u>244,772</u>	<u>10,385</u>	<u>255,157</u>

**3 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Short term loans	149,240	135,540
Accruals	<u>4,025</u>	<u>3,475</u>
	<u>153,265</u>	<u>139,015</u>

**4 Movement of funds**  
(capital account)

	<b>Balance at March 2021</b>	<b>Resouces expanded 2021</b>	<b>Incoming resources 2021</b>	<b>Balance at March 2020</b>
Unrestricted funds	169,694	(50,382)	80,638	139,438
Total funds reconciled to balance sheet	<u>169,694</u>	<u>(50,382)</u>	<u>80,638</u>	<u>139,438</u>

**5 Other information**

DEBRE-BRHAN KIDIST SELASSIE is a charity incorporated in England. Its registered office is:

39 Appleton Square  
Leeds  
West Yorkshire  
LS9 7RU

**DEBRE-BRHAN KIDIST SELASSIE**  
**Detailed Income and expenditure statement**  
**for the year ended 31 December 2021**

*This schedule does not form part of the statutory accounts*

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2019 Total</b>	<b>2020 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Donations	80,638	-	80,638	50,165
<b>Projects and events</b>				
Fund raising	5,360	-	5,360	9,493
Charitable activity	20,445	-	20,445	18,309
Other direct costs	14,000	-	14,000	17,050
	<b>39,805</b>	<b>-</b>	<b>39,805</b>	<b>44,852</b>
<b>Administrative expenses</b>				
Employee costs:				
Entertaining	-	-	-	460
	<b>-</b>	<b>-</b>	<b>-</b>	<b>460</b>
Premises costs:				
Rates	1,768	-	1,768	-
Service charges	996	-	996	-
Light and heat	2,347	-	2,347	1,345
Water charges	160	-	160	172
Cleaning	1,589	-	1,589	517
	<b>6,860</b>	<b>-</b>	<b>6,860</b>	<b>2,034</b>
General administrative expenses:				
Bank charges	815	-	815	544
Equipment expensed	-	-	-	365
Repairs and maintenance	1,160	-	1,160	6,589
Depreciation	1,039	-	1,039	1,154
	<b>3,014</b>	<b>-</b>	<b>3,014</b>	<b>8,652</b>
Legal and professional costs:				
Accountancy fees	750	-	550	750
Advertising and PR	153	-	153	439
	<b>903</b>	<b>-</b>	<b>703</b>	<b>1,189</b>
<b>Total resources expended</b>	<b>50,582</b>	<b>-</b>	<b>50,382</b>	<b>57,187</b>

**DEBRE-BRHAN KIDIST SELASSIE**

England & Wales - Charity number 1169493

---

# Accounts

---

Registered Charity number  
1169493

**DEBRE-BRHAN KIDIST SELASSIE**

**Report and Accounts  
For The Year Ended  
31 December 2020**

**DEBRE-BRHAN KIDIST SELASSIE**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Trustee's reports	2 to 3
Independent examiners' report	4
Statement of gains & losses	5
Balance sheet	6
Notes to the accounts	7
Detailed Income and expenditure statement	8

**DEBRE-BRHAN KIDIST SELASSIE**  
**Company Information**

**Trustees**

Rev. Bereket Ghebre  
Gerensie Tesfamichael  
Selomun Yemane  
Berhane Tefferi  
Ghebreyesus Desta

**Accountants**

Azeem Malik FCCA  
1st Floor  
277 Roundhay Road  
LEEDS  
West Yorkshire  
LS8 4HS

**Bankers**

Barclays Bank plc  
Leeds 2  
Leicestershire  
LE87 2BB

**Registered office**

39 Appleton Square  
Leeds  
West Yorkshire  
LS9 7RU

**Registered number**

1169493

**DEBRE-BRHAN KIDIST SELASSIE**

**Registered number: 1169493**

### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and 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.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

## **DEBRE-BRHAN KIDIST SELASSIE**

**Registered number:** 1169493

### **Director's (trustees) Report**

#### **Introduction**

The trustee's present their annual report and accounts for the year ended 31st December 2020. The Board are satisfied with the performance of the charity during the year end 31 December 2020 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

Date of incorporation: 05 October 2016

Charity registration number 1169493

#### **Objectives and Activities of the Charity**

The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in the other parts of the United Kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church.

#### **Services to the Community**

In setting our objectives and planning our activities our Trustees have given serious consideration to The Charity Commissions's general guidance on public benefits and in particular the advancement of education.

#### **Financial Reviews**

The Total net income for the year was £50,165 and net expenditure was £57,187.

#### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 2 September 2022 and signed on its behalf.

Rev. Bereket Ghebre  
Director

**DEBRE-BRHAN KIDIST SELASSIE**  
**Independent examiner's Report**

To the trustees of Debre-Brhan Kidist Selassie

I report on the account of the trust for the year ended 31 December 2020 which are set out on pages 5 to 9.

**Respective Responsibilities of trustees and examiners**

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

**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 material matters have come to my attention (other than disclosed below\*) Which gives me cause to believe that I, 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirements 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 matter in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

Azeem Malik FCCA  
Chartered Certified Accountants

1st Floor  
277 Roundhay Road  
LEEDS  
West Yorkshire  
LS8 4HS

2 September 2022

**DEBRE-BRHAN KIDIST SELASSIE**  
**Income and expenditure statement**  
**for the year ended 31 December 2020**

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Incoming resources</b>				
Donations and grants recieved	50,165	-	50,165	46,539
Less resources expended	(44,852)	-	(44,852)	-
<b>Net incoming resources</b>	5,313	-	5,313	46,539
Less administrative expenses	(12,335)	-	(12,335)	(18,141)
<b>Operating surplus</b>	(7,022)	-	(7,022)	28,398
<b>Surplus before taxation</b>	(7,022)	-	(7,022)	28,398
Tax on surplus			-	-
<b>Surplus for the year</b>	(7,022)	-	(7,022)	28,398

**DEBRE-BRHAN KIDIST SELASSIE****Registered number:** 1169493**Balance Sheet****as at 31 December 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	255,157	254,598
<b>Current assets</b>			
Cash at bank and in hand		23,296	16,127
<b>Creditors: amounts falling due within one year</b>	3	(139,015)	(124,265)
<b>Net current liabilities</b>		<u>(115,719)</u>	<u>(108,138)</u>
<b>Net assets</b>		<u>139,438</u>	<u>146,460</u>
<b>Capital and reserves</b>			
Unrestricted funds	3	139,438	146,460
<b>Accumulated funds</b>		<u>139,438</u>	<u>146,460</u>

The Bord of Trustees are satisfied that the organisation is not required to have an audit by virtue of its level of turnover or by virtue of any requirements under the constitution or otherwise.

The Borad of Trustees also acknowledge their responsibility for ensuring the organisation keeps proper accounting records in accordance with the requiremnets of the charities Act 2011 as more fully set out under 'Trustees' Responsibilities' in the Report of the Trustees.

Rev. Bereket Ghebre

Director

Approved by the board on 2 September 2022

**DEBRE-BRHAN KIDIST SELASSIE**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity. Further details of each fund is disclosed on the the last page ( see detailed income & expenditure statement).

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**2 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2020	244,772	11,541	256,313
Additions	-	1,713	1,713
At 31 December 2020	244,772	13,254	258,026
<b>Depreciation</b>			
At 1 January 2020	-	1,715	1,715
Charge for the year	-	1,154	1,154
At 31 December 2020	-	2,869	2,869

**DEBRE-BRHAN KIDIST SELASSIE**  
**Notes to the Accounts**  
**for the year ended 31 December 2020**

**Net book value**

At 31 December 2020	<u>244,772</u>	<u>10,385</u>	<u>255,157</u>
At 31 December 2019	<u>244,772</u>	<u>9,826</u>	<u>254,598</u>

**3 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Short term loans	135,540	121,540
Accruals	<u>3,475</u>	<u>2,725</u>
	<u>139,015</u>	<u>124,265</u>

**4 Movement of funds**  
(capital account)

	<b>Balance at March 2020</b>	<b>Resouces expanded 2020</b>	<b>Incoming resources 2020</b>	<b>Balance at March 2019</b>
Unrestricted funds	139,438	(57,187)	50,165	146,460
Total funds reconciled to balance sheet	<u>139,438</u>	<u>(57,187)</u>	<u>50,165</u>	<u>146,460</u>

**5 Other information**

DEBRE-BRHAN KIDIST SELASSIE is a charity incorporated in England. Its registered office is:

39 Appleton Square  
Leeds  
West Yorkshire  
LS9 7RU

**DEBRE-BRHAN KIDIST SELASSIE**  
**Detailed Income and expenditure statement**  
**for the year ended 31 December 2020**

*This schedule does not form part of the statutory accounts*

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<b>2019 Total</b>	<b>2019 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Donations	50,165	-	50,165	46,539
<b>Projects and events</b>				
Fund raising	9,493	-	9,493	-
Charitable activity	18,309	-	18,309	-
Other direct costs	17,050	-	17,050	5,000
	<b>44,852</b>	<b>-</b>	<b>44,852</b>	<b>5,000</b>
<b>Administrative expenses</b>				
Employee costs:				
Entertaining	460	-	460	62
	<b>460</b>	<b>-</b>	<b>460</b>	<b>62</b>
Premises costs:				
Service charges	-	-	-	1,700
Light and heat	1,345	-	1,345	2,387
Water charges	172	-	172	323
Cleaning	517	-	517	401
	<b>2,034</b>	<b>-</b>	<b>2,034</b>	<b>4,811</b>
General administrative expenses:				
Stationery and printing	-	-	-	110
Bank charges	544	-	544	832
Equipment expensed	365	-	365	-
Repairs and maintenance	6,589	-	6,589	4,755
Depreciation	1,154	-	1,154	1,092
Sundry expenses	-	-	-	729
	<b>8,652</b>	<b>-</b>	<b>8,652</b>	<b>7,518</b>
Legal and professional costs:				
Accountancy fees	750	-	750	750
Advertising and PR	439	-	439	-
	<b>1,189</b>	<b>-</b>	<b>1,189</b>	<b>750</b>
<b>Total resources expended</b>	<b>57,187</b>	<b>-</b>	<b>57,187</b>	<b>18,141</b>