

REPORT FOR MEMBERS

MEKANE SEMAET ST. ARSEMA ETHIOPIAN ORTHODOX
TEWAHEDO CHURCH ANNUAL REPORT AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

CHARITY NUMBER 1178901

MEKANE SEMAET ST. ARSEMA ETHIOPIAN ORTHODOX TEWAHEDO CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30
APRIL 2025

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 APRIL 2025

The Trustees present their annual report and financial statements of the charity for the year ended 30 APRIL 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

- (1) to advance the Christian faith following the principles and regulations of the Ethiopian Orthodox Tewahedo church for the benefit of Ethiopian Orthodox Tewahedo Church followers in the UK and the rest of the world, in particular by providing and maintaining a place or places of public worship for worship and officiating of sacraments and the due performance of rites per the practice of the Ethiopian Orthodox Tewahedo church.
- (2) to advance education and such other charitable purposes in the United Kingdom and/or other parts of the world as the parish administrative council may decide from time to time

ACHIEVEMENTS AND PERFORMANCE

Our Worship and Ministry Schedule

Our community remains steadfast in gathering together, both in person and through digital platforms, to worship, learn, and grow in faith.

- Sunday Mornings: In-person worship services, where we come together as one body to praise God and hear His Word.
- Wednesday and Friday Evenings: Online teaching and discipleship sessions, providing flexible opportunities for deeper study and spiritual formation.

Pastoral Care and Outreach

Our ministry reaches far beyond the Sunday pulpit. Each Sunday afternoon, our pastoral team and volunteers devote time to meaningful acts of service:

- Visitation: Offering comfort, prayer, and companionship to the sick, homebound, and those in need.
- Counselling: Providing compassionate spiritual guidance, biblical counsel, and emotional support to members facing life's challenges.

Congregational Statistics

We give thanks for a vibrant and engaged fellowship of believers.

- Total Membership: Approximately 120 members in 2025.

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- Average Weekly Attendance: 120 participants (including both members and visitors), reflecting strong commitment and consistent participation across our gatherings.

Life Events and Milestones

This past period has been marked by joyful celebrations and tender moments of remembrance within our church family:

- Infant Baptisms: 25
- Adult Baptisms: 5
- Weddings: 2
- Funeral Services: Conducted with dignity, love, and hope, honouring the lives of our departed brothers and sisters in Christ.

A Note on Our Growth

With a total of 30 baptisms this period, we rejoice in God's faithfulness. We see a beautiful convergence of new generations being dedicated to the Lord through infant baptism and adults publicly declaring their faith in Christ. These milestones remind us that the Lord continues to draw people to Himself and build His church among us.

FINANCIAL REVIEW

Total receipts on unrestricted funds were £93,794 (2024: £20,994) of which £81,495 (2024: £20,680) was unrestricted voluntary donations. Restricted donations of £nil were received. £15,595 (2024: £1,260) was spent from unrestricted funds to provide stipends and transportation for the clergy. The church spent £28,533 (2024: £10,048) on renting the church service hall and repair and maintenance to make the space suitable for the services. The net result for the year was an excess of receipts over payments of £38,817 (2024: £7,527) on unrestricted funds. Adding bank and deposit balances brought forward at the beginning of the year, the balances carried forward on 30 April totalled £44,099 (2024: £13,997). The unrestricted fund balance was £49,274 (2024: £10,457).

RESERVES POLICY

It is the Church's policy to try to maintain a balance on unrestricted funds which equates to at least three months of unrestricted payments. This is equivalent to £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. No restricted and Endowment funds were held in the reporting or prior period.

VOLUNTEERS

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

PLANS FOR FUTURE PERIODS

As we look to the future, we continue to strive to fulfil the objective of supporting our members. We hope to continue building on contacts with the Ethiopian Orthodox Church and looking at ways to enhance our networks. We will also work to increase our members' base and generate further income from these activities.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The governing document of the Charity is its Declaration of Charity made on CIO - ASSOCIATION Registered 22 Jun 2018. The Trustees oversee the total operation of the Charity through a regular review of the operation at their regular meetings.

Risk Management

The Charity's risk management policy is designed to identify and analyse operational and other risks facing the Charity at unacceptable levels, to take steps to mitigate the risks. The main risks can be categorised as: -

1. Strategic and Reputational Risks.
2. Financial Risks (Fraud; UK Economy effects).
3. Compliance Risks (Fire and Health Safety; Security; Filing regulations; Insurance; Data protection, etc.).

Risk management is part of the wider system of internal control. This system encompasses several elements that facilitate an effective and efficient operation, enabling the Charity to respond to various operational, legal, financial, and commercial risks. These elements include policies and procedures, reporting, strategic planning, and budgeting. Strategic planning and budgeting are used to set objectives, agree on action plans, and allocate resources. Progress towards meeting strategic plan objectives is monitored regularly. The risk register is reviewed regularly.

PRINCIPAL FUNDING SOURCES

The principal income sources are donations and grants received from the public and members of the church communities.

GOING CONCERN

No material uncertainties that may cast significant doubt about the ability of the charity to continue as a going concern have been identified by the trustees.

PUBLIC BENEFIT STATEMENT

The Trustees have had due regard to the guidance on public benefit issued by the Charity Commission in exercising their duties.

REFERENCE & ADMINISTRATIVE DETAILS

Charity Name: MEKANE SEMAET ST. ARSEMA ETHIOPIAN ORTHODOX
TEWAHEDO CHURCH

Principal Office: 722 HOLLOWAY ROAD
LONDON
N19 3NH

Trustees:

Rev Seleshe Hailu Gebrye	Trustee
Hiyaw Mekura	Trustee
Nebiyu Mamo Tesema	Trustee
Israel Behilu	Trustee
Mikael Eyob	Trustee
Novel Alemu	Trustee
Meaza Shire Damtew	Trustee
Henock Addis	Trustee
Rev Belete Afessa	Chair of Trustees

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Charity deed. They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

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

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the (the Charity) accounts for the year ended 30 APRIL 2025.

Responsibilities and basis of the report

As the charity trustee of the Charity, you are responsible for preparing the accounts in accordance with the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

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

I have no concerns and have come across any other matters 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.

Signed with Odoo S

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Demissie Gebrehiwot, FCCA
DBM ACCOUNTANCY LTD
Unit 4D, 113-115 Fonthill Road
London, N4 3HH

24/02/2026

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APRIL 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Notes			
Income and Endowment from:				
Donations and Legacies	2	93,794	93,794	20,994
	
Total income and endowments		93,794	93,794	20,994
		=====	=====	=====
Expenditure on:				
Charitable activities:				
Church Services and Support	3	54,977	54,978	13,738
		-----	-----	-----
Total Expenditure		54,977	54,978	13,738
		-----	-----	-----
Net Income		38,817	38,817	7,256
		-----	-----	-----
Net movement in funds		38,817	38,817	7,256
Funds Balance brought forward		10,457	10,457	3,201
		-----	-----	-----
Funds Balance carried forward		49,274	49,274	10,457
		=====	=====	=====

All activities of the Charity are classed as continuing.

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BALANCE SHEET

AS OF 30 APRIL 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors		5,175	-
Cash at the bank and in hand		44,099	13,997
		-----	-----
		49,274	13,997
Liabilities			
Creditors: Amounts falling due within one year	4	-	3,540
		-----	-----
Net Current Asset		49,274	10,457
		-----	-----
Total assets less current liabilities		49,274	10,457
		-----	-----
Creditors: amounts falling due after one year		-	-
		-----	-----
Net Assets		49,274	10,457
		=====	=====
Funds of the charity:			
Unrestricted funds		49,274	10,457
		-----	-----
Total Funds		49,274	10,457
		=====	=====

These Financial Statements are approved by the trustees on 24/02/2026 and are signed on their behalf by Rev. Belete Afessa (Chair of Trustees)

Signed with Odoo Sign
Rev. Belete Afessa
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES.

Accounting convention

The financial statements have been prepared under the historical cost convention and by the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

No depreciation is provided as the charity does not own any assets.

Taxation

The Charity is exempt from tax on its charitable activities.

Fund accounting

The charitable objectives can use unrestricted funds at the discretion of the trustees. Restricted funds can only be used for restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for limited purposes.

Wages and salary costs

The Charity has no paid employees, and the trustees provide their services for free except some of them being paid travel expenses. There was no employee paid more than £60,000.

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NOTES TO THE ACCOUNT(CONT)

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Voluntary donations	81,495	20,680
Other Income (fundraising)	9,369	74
Members contributions	<u>2,930</u>	<u>240</u>
	<u>93,794</u>	<u>20,994</u>

3. CHURCH SERVICES AND SUPPORT EXPENDITURE

	2025	2024
	£	£
Services		
Clergies Services fee	15,955	1,260
Sermon clothes	3,145	-
Services Administration	1,523	1,903
	<u>20,623</u>	<u>3,163</u>
Support		
Rent and Rates	26,266	6,158
Repair and Maintenance	2,287	3,890
Computer and related expense	567	251
Transport	2,046	137
Cleaning and sundry	2,033	137
Telephone	99	-
Travel and Subsistence	831	-
Insurance	226	-
	<u>34,355</u>	<u>10,575</u>
Total expenditure	<u>54,977</u>	<u>13,738</u>

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NOTES TO THE ACCOUNT(CONT)

4. CREDITORS

	2025	2024
	£	£
Other creditors	-	3,540
	<u>-</u>	<u>3,540</u>
	<u>-</u>	<u>3,540</u>

5. RESTRICTED FUNDS

There were no restricted funds.

6. RELATED PARTIES

During the reporting period, some of the trustees were paid for travel expenses £9,600 (2024: £nil).

7. SUMMARY OF FUND MOVEMENTS

	Fund balance brought forward	Income	Expenditure	Fund balance carried forward
	£	£	£	£
Unrestricted funds	10,457	93,794	54,977	49,274
Total Funds	<u>10,457</u>	<u>93,794</u>	<u>54,977</u>	<u>49,274</u>

8. CONTINGENT LIABILITIES

There are no contingent liabilities.