

# DEBRE MEHERET ST.MICHAEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH

England & Wales · Charity number 1194649

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2021-06-02

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

## Contact

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**Address** St. Andrews United Reformed Church  
Upper Hanover Street  
Sheffield  
Ethiopian Orthodox Church  
S3 7RQ

**Phone** 07438492825

**Email** [st.michael\\_ethiopianorthodox@yahoo.com](mailto:st.michael_ethiopianorthodox@yahoo.com)

## Activities

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**Objects:** "TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH THROUGHOUT ENGLAND FOR THE BENEFIT OF THE PUBLIC MAINLY BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF A PLACE OF WORSHIP, THE HOLDING OF PRAYER MEETINGS, RELIGIOUS EDUCATION, RELIGIOUS CEREMONIES AND TO PROVIDE OUTREACH AND PASTORAL CARE FOR THE COMMUNITY".

**Activities:** Our church undertakes the following regular activities to its members: Advance the Christian faith in accordance with the Statement of Faith throughout England for the benefit of the public mainly but not exclusively through the provision of a place of worship, the holding of prayer meetings, religious education, religious ceremonies and to provide outreach and pastoral care for the community.

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£86,250	£34,952	-	-
2024-03-31	£68,789	£26,842	-	-
2023-03-31	£146,719	£51,439	-	-
2022-03-31	£51,606	£12,867	-	-

## Trustees

Name	Role	Appointed
<b>Rev Wondwosen Zeleke</b>	Chair	2023-04-21
Berhan Tsegaye Alemu		2022-08-07
Dr Debebe Shaweno Adewo		2026-03-31
Dr Tilahun Mekonnen		2022-08-07
Rev Tesfa Slashie Teferi		2026-03-31
Samson Taye Tulu		2022-08-07
Samson Yohannes		2026-03-31
Selamyihun Workneh		2019-06-21
fasil Tesfaye		2022-08-07

**DEBRE MEHERET ST.MICHAEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH**

England & Wales - Charity number 1194649

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2025  
for  
Debre Meheret St Michael EOTC

Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

Yearly Activity from April 2024 to March 2025

The parish committee has prepared the complete list of names and addresses of the faithful are recorded in the register and has made the necessary arrangements to raise funds for the construction of the church building. Regarding the above objective, the parish committee has sent letters, made phone calls, and will continue to do so in the future regarding cooperation, support, loans, and the acquisition of a church or land site with public and private organisations in our city of Sheffield and Yorkshire County.

The parish committee has prepared sample supporting letters to its members according to the public needs. This will aim to represent its genuine operation of the charity's function to avoid confusion with mixing up other organisations layouts. This includes letter to catholic schools, ministry of religion forms and support letter. Asylum seekers supporting letter (letter of recommendation) who attended the church and more.

The parish council has prepared birth certificates, certificate for volunteers and membership application forms. Also updated the administrative office procedures and protocols for incoming and outgoing correspondence.

The parish committee assigns annual budget to fulfil the charity's weekly, monthly and annual tasks determined by planning and customization and managed to achieve connecting the community nationwide through annual festivals and created a good relationship between people from different age and education background.

Strengthening the Church's relationships with another Christian congregation. Being able to communicate useful information's to all parish members in a timely manner. We use YouTube and other social media platforms, sharing messages on our own website, and providing other services.

Strengthening parishioner registration, encouraging parents to bring their children and other members of Orthodox families in Sheffield, and offering better services. Enriching the knowledge of the faithful to help them fulfil their Orthodox duties more effectively through education on these important topics. Pride and dignity to their background ethnicity and teach their mother tongue which we believe that could contributing to preparation of next generation to lead the Church and is a significance and value of serving the Church.

Teaching children, teenagers, and young people in Amharic and English about religion, morality, and ministry education. Parents have been encouraged to work closely with the Broomhall community and other community centres on the following topics: the upbringing of children, the role of mother and father in child development, understanding how to manage merging with Western cultures and values manage merging with Western cultures and values.

Through our public relation volunteers, we reinforce complaints, opinions, suggestions and feedback from the parish members and provide feedback in coordination with the relevant parties. This team has work on the website which is being finalised, and various service forms will soon be tested internally and introduced to all parishioners as soon as they are functional.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1194649

### **Principal address**

Upper Hanover Street  
Sheffield  
S3 7RQ

Debre Meheret St Michael EOTC

Report of the Trustees  
for the Year Ended 31 March 2025

**Trustees**

S Workneh  
T Nugussie (resigned 31.3.25)  
S Taye Tulu  
F Tesfaye  
Dr T Mekonnen  
B T Alemu  
S B Mahary  
N Sentayehu  
D Tenagashaw  
Rev W Zeleke

**Independent Examiner**

Sujad Anwar  
Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Approved by order of the board of trustees on 2 March 2026 and signed on its behalf by:

S Workneh - Trustee

**Independent examiner's report to the trustees of Debre Meheret St Michael EOTC**

I report to the charity trustees on my examination of the accounts of Debre Meheret St Michael EOTC (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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 no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sujad Anwar  
The Association of Chartered Certified Accountants

Hartrose Associates Ltd  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

2 March 2026

Debre Meheret St Michael EOTC

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		77,462	68,586
Other trading activities	2	4,874	204
Investment income	3	3,914	-
<b>Total</b>		<u>86,250</u>	<u>68,790</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	34,952	26,992
<b>NET INCOME</b>		51,298	41,798
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		259,732	217,934
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>311,030</u></u>	<u><u>259,732</u></u>

Debre Meheret St Michael EOTC

Balance Sheet  
31 March 2025

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		311,530	260,657
<b>CREDITORS</b>			
Amounts falling due within one year	7	(500)	(925)
<b>NET CURRENT ASSETS</b>		<u>311,030</u>	<u>259,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		311,030	259,732
<b>NET ASSETS</b>		<u>311,030</u>	<u>259,732</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>311,030</u>	<u>259,732</u>
<b>TOTAL FUNDS</b>		<u>311,030</u>	<u>259,732</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2026 and were signed on its behalf by:

S Workneh - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Shop income	4,874	204
	<u>          </u>	<u>          </u>

## 3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	3,914	-
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**4. RAISING FUNDS****Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Sundries	3,042	3,053
Rent	10,604	6,512
Travel costs	3,995	2,840
Service day allowances	12,790	9,620
Accountancy fees	350	150
Support costs	171	-
	<u>30,952</u>	<u>22,175</u>

**Investment management costs**

	31.3.25	31.3.24
	£	£
Fund raising costs	<u>3,000</u>	<u>4,817</u>
Aggregate amounts	<u>34,952</u>	<u>26,992</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	68,586
Other trading activities	204
<b>Total</b>	<u>68,790</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>26,992</u>
<b>NET INCOME</b>	41,798
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	217,934

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>259,732</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Other creditors	500	925
	<u>500</u>	<u>925</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	259,732	51,298	311,030
	<u>259,732</u>	<u>51,298</u>	<u>311,030</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,250	(34,952)	51,298
	<u>86,250</u>	<u>(34,952)</u>	<u>51,298</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	217,934	41,798	259,732
	<u>217,934</u>	<u>41,798</u>	<u>259,732</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**8. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	68,790	(26,992)	41,798
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>68,790</u>	<u>(26,992)</u>	<u>41,798</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	217,934	93,096	311,030
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>217,934</u>	<u>93,096</u>	<u>311,030</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,040	(61,944)	93,096
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>155,040</u>	<u>(61,944)</u>	<u>93,096</u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	51,476	56,704
Donations re rent/building	5,043	5,158
Membership fees	15,491	6,724
Christening	5,452	-
	<hr/>	<hr/>
	77,462	68,586
<b>Other trading activities</b>		
Shop income	4,874	204
<b>Investment income</b>		
Deposit account interest	3,914	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	86,250	68,790
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	3,042	3,053
Rent	10,604	6,512
Travel costs	3,995	2,840
Service day allowances	12,790	9,620
Accountancy fees	350	150
	<hr/>	<hr/>
	30,781	22,175
<b>Other trading activities</b>		
Purchases	1,000	-
<b>Investment management costs</b>		
Fund raising costs	3,000	4,817
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	171	-
	<hr/>	<hr/>
Total resources expended	34,952	26,992
	<hr/>	<hr/>
<b>Net income</b>	51,298	41,798
	<hr/> <hr/>	<hr/> <hr/>

**DEBRE MEHERET ST.MICHAEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH**

England & Wales - Charity number 1194649

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# Accounts

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D.M St. Michael Church Sheffield  
Orthodox Tewahedo Church Ethiopian  
Kingdom & Ireland Diocese The United  
Date 03/01/2025

### **Trustee Report**

Prepared an annual plan and allocate various service areas to the annual budget so that the church can operate within the annual budget and plan the programs within the year:

Planning the monthly budget for the annual mass.

Provide a monthly budget for the services to be provided; and achieved Work with the building owner (development committee) to understand the current situation of the city and develop a capacity-building work plan to be in a better position to purchase the church.

Teach religious education, ethics, and service education to children and adolescents at the Wolde Birhan School in Amharic and English.

Introduced parents to community professionals and work on the following: -

Child rearing

The role of mothers and fathers in the development of children

Planned and implemented Christian goals and specific objectives.

Organized a travel service for our parishioners to participate in annual celebrations in various neighbouring cities

Met the needs of the trip in consultation with the parishioners and, if necessary, the parish spiritual management council.

Consolidate the opinions and suggestions from the parishioners and provide feedback in coordination with the relevant authorities.

Provided a Mass service every other Sundays from 7am to 10am

when there is no Mass, facilitate gospel preaches from 2:30 - 5:00pm.

Every Saturday afternoon, children's education on teaches culture, norm and bible study from 3:00 - 5:00pm

Every Saturday, children's Hail Mary education 3:00-5:00pm

Every Saturday, hymn study 3:00-5:00pm

Because of high demand and attendance of young kids, the parish council has Expanded church services by Bringing the faithful closer to the priest; Facilitating them to repent; Delivering the gospel to the faithful, Inviting preachers and evangelists.

Providing a series of lessons to young people based on the principles of Ethiopian Orthodox church teachings

\* In Sunday school:

Separating children; adolescents; and the middle class and providing lessons or courses according to their age.

parish council has tried several attempts to buy its own church building including old warehouses, reviewed several sites that were offered for sale (auction).

Finally the parish council has been raising money from membership fees donations and operating fund-raising activities

**DEBRE MEHERET ST.MICHAEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH**

England & Wales - Charity number 1194649

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# Accounts

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Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Debre Meheret St Michael EOTC

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Contents of the Financial Statements  
for the Year Ended 31 March 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

Yearly Activity from April 2022 to March 2023 Summary

The following activities have been the key priorities in the first and second quarter for the Parish council from the beginning of April 2022 to March 2023. The church has ensured regular (weekly/fortnightly) church services are taking place. This required.

- (1) The active arranging of weekly and sometimes fortnightly liturgical services.
- (2) Reach out to members to announce about weekly/fortnightly liturgical services on social media platforms (Viber/WhatsApp).
- (3) Organize a pilgrimage to Egyptian monastery (st Athanasius) to share spiritual ideas and experience.
- (4) Active callouts to increase the attendance of the members via messages calls and social media platforms.
- (5) Regular Saturday and Sunday bible teaching services to youths
- (6) Fortnightly bible teaching to the wider community by priests within our church and inviting guests church scholars within UK and outside (Ethiopia).

Listed below are our regular weekly and fortnightly activities:

- (01) Liturgy once every two weeks and weekly during lent and other unique occasions as directed by the Ethiopian Orthodox Tewahdo Orthodox Church Synod.
- (02) The Priest in charge and the current deacons in Sheffield invited multiple priests and deacons for liturgical service.
- (03) Sunday gospel service once every two weeks
- (04) Preaching and hymns on Sunday afternoons.
- (05) Sunday school weekly
- (06) Teaching Geez language speaking reading and hymns
- (07) Bible study
- (08) Teaching about the pillars of Tewahedo church history and Ethiopian culture.
- (09) Annual celebration of St Michael.
- (10) New-born christenings form existing and new church members.
- (11) Weekly meeting and discussion of the parish council to effectively manage the day to day running of the church and plan reach out work to support our community.

Future Plan:

- (1) Purchase suitable and affordable church to increase the church services.
- (2) Modernize our finance, office and communication systems.
- (3) Arrange social and informal events outside the church to increase social bonds and networking.
- (4) Arrange a visit to other churches in the UK.
- (5) Invite other church congregations to visit our church and communities.
- (6) Extend our youth teaching programs both online and in person by expanding the scope to aspire and inspire them on how to become successful, productive and contented citizens.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1194649

Debre Meheret St Michael EOTC

Report of the Trustees  
for the Year Ended 31 March 2023

**Principal address**

Upper Habover Street  
Sheffield  
S3 7RQ

**Trustees**

S Workneh  
T Nugussie  
S Taye Tulu (appointed 7.8.22)  
F Tesfaye (appointed 7.8.22)  
Dr T Mekonnen (appointed 7.8.22)  
B T Alemu (appointed 7.8.22)  
S B Mahary  
N Sentayehu  
D Tenagashaw

**Independent Examiner**

Akhtar Hussain  
A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Approved by order of the board of trustees on 3 April 2024 and signed on its behalf by:

S Workneh - Trustee

**Independent examiner's report to the trustees of Debre Meheret St Michael EOTC**

I report to the charity trustees on my examination of the accounts of Debre Meheret St Michael EOTC (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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 no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Akhtar Hussain  
The Institute of Financial Accountants

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

3 April 2024

Debre Meheret St Michael EOTC

Statement of Financial Activities  
for the Year Ended 31 March 2023

		Year Ended 31.3.23 Unrestricted fund £	Period 2.6.21 to 31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		145,892	53,725
Other trading activities	2	827	-
<b>Total</b>		<u>146,719</u>	<u>53,725</u>
<b>EXPENDITURE ON</b>			
Raising funds	3	51,439	15,848
<b>NET INCOME</b>		95,280	37,877
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		122,654	84,777
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>217,934</u></u>	<u><u>122,654</u></u>

The notes form part of these financial statements

Debre Meheret St Michael EOTC

Balance Sheet  
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		218,709	122,954
<b>CREDITORS</b>			
Amounts falling due within one year	6	(775)	(300)
<b>NET CURRENT ASSETS</b>		<u>217,934</u>	<u>122,654</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		217,934	122,654
<b>NET ASSETS</b>		<u>217,934</u>	<u>122,654</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>217,934</u>	<u>122,654</u>
<b>TOTAL FUNDS</b>		<u>217,934</u>	<u>122,654</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 April 2024 and were signed on its behalf by:

S Workneh - Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2. OTHER TRADING ACTIVITIES

	Year Ended 31.3.23 £	Period 2.6.21 to 31.3.22 £
Shop income	827	-

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

**3. RAISING FUNDS**

**Investment management costs**

	Year Ended 31.3.23 £	Period 2.6.21 to 31.3.22 £
Fund raising costs	7,065	-
Property repairs	138	-
	<u>7,203</u>	<u>-</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	<u>53,725</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>15,848</u>
<b>NET INCOME</b>	37,877
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	84,777
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>122,654</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other creditors	775	300

**7. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	122,654	95,280	217,934
<b>TOTAL FUNDS</b>	<u>122,654</u>	<u>95,280</u>	<u>217,934</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	146,719	(51,439)	95,280
<b>TOTAL FUNDS</b>	<u>146,719</u>	<u>(51,439)</u>	<u>95,280</u>

**Comparatives for movement in funds**

	At 2.6.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	84,777	37,877	122,654
<b>TOTAL FUNDS</b>	<u>84,777</u>	<u>37,877</u>	<u>122,654</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	53,725	(15,848)	37,877
<b>TOTAL FUNDS</b>	<u>53,725</u>	<u>(15,848)</u>	<u>37,877</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 2.6.21 to 31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	19,801	24,204
Donations re Altar purchase	-	8,433
Donations re rent/building	124,931	1,514
Membership fees	220	346
Christening	940	970
Direct debit donations	-	18,258
	<hr/>	<hr/>
	145,892	53,725
<b>Other trading activities</b>		
Shop income	827	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	146,719	53,725
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	2,467	1,939
Rent	6,157	6,352
Travel costs	3,882	2,817
Service day allowances	4,920	4,440
Accountancy fees	475	300
Annual St Michael's day costs	2,261	-
Exceptional items	24,074	-
	<hr/>	<hr/>
	44,236	15,848
<b>Investment management costs</b>		
Fund raising costs	7,065	-
Property repairs	138	-
	<hr/>	<hr/>
	7,203	-
	<hr/>	<hr/>
Total resources expended	51,439	15,848
	<hr/>	<hr/>
<b>Net income</b>	95,280	37,877
	<hr/> <hr/>	<hr/> <hr/>

**DEBRE MEHERET ST.MICHAEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH**

England & Wales - Charity number 1194649

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# Accounts

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Report of the Trustees and  
Financial Statements for the Period 2 June 2021 to 31 March 2022  
for  
Debre Meheret St Michael EOTC

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Contents of the Financial Statements  
for the Period 2 June 2021 to 31 March 2022

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Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 7
Detailed Statement of Financial Activities	8

The trustees present their report with the financial statements of the charity for the period 2 June 2021 to 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

The following activities have been the key priorities in the first and second quarter for the Parish council from the beginning April 2021 to March 2022. Following the recent pandemic, the church had a responsibility of insuring that those services which continued online via platforms merge back into physical church services. This required.

- 1) The active arranging of monthly and sometimes weekly liturgical services.
- 2) Monitoring and increasing call out to the members to follow covid safety regulations in public and in church. Active callouts to increase the attendance of the members via messages calls and social media platforms.
- 3) Sunday service was also introduced back to encourage church attendance. Once the church attendance was back to pre-covid numbers in the latter parts of the parish council was able to continue its activities.
- 4) Liturgy once every two weeks: Including the head Priest and the current deacons in Sheffield we invited multiple priests and deacons for liturgical service.
- 5) Sunday gospel service once every two weeks. Preaching and hymns on Sunday afternoons.
- 6) Sunday school weekly. Teaching Geez language speaking reading and hymns and Bible study. Also teaching about the pillars of Tewahedo church history and Ethiopian culture.
- 7) Annual celebration of St Michael.
- 8) Around 20 new-born christenings from existing and new church members

Working to support current migrants also commenced in that year with the collaboration of St. Andrews United reform church and its members. This includes preparing cousins for migrants from the Ethiopian and Eritrean community that are currently in different parts of Sheffield. Many of the migrants are not able to get food that is familiar to them, this can have negative effects on their physical wellbeing, the collaboration also supports migrants by giving them a chance to have a conversation and talk to members of the church and gives them a change to interact with each other.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1194649

### **Principal address**

Upper Habover Street  
Sheffield  
S3 7RQ

### **Trustees**

S Workneh  
T Nugussie  
S Taye Tulu (appointed 7.8.22)  
F Tesfaye (appointed 7.8.22)  
Dr T Mekonnen (appointed 7.8.22)  
B T Alemu (appointed 7.8.22)  
S B Mahary  
N Sentayehu  
D Tenagashaw

Debre Meheret St Michael EOTC

Report of the Trustees  
for the Period 2 June 2021 to 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

Approved by order of the board of trustees on 27 February 2023 and signed on its behalf by:

S Workneh - Trustee

**Independent examiner's report to the trustees of Debre Meheret St Michael EOTC**

I report to the charity trustees on my examination of the accounts of Debre Meheret St Michael EOTC (the Trust) for the period 2 June 2021 to 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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 no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Akhtar Hussain  
FFA FIPA  
A H Accountancy Services  
Incorporated Financial Accountants  
61A Blagden Street  
Sheffield  
South Yorkshire  
S2 5QS

27 February 2023

Debre Meheret St Michael EOTC

Statement of Financial Activities  
for the Period 2 June 2021 to 31 March 2022

	Notes	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies		53,725
		<hr/>
<b>EXPENDITURE ON</b>		
Raising funds		15,848
		<hr/>
<b>NET INCOME</b>		37,877
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward		84,777
		<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		122,654
		<hr/> <hr/>

The notes form part of these financial statements

Debre Meheret St Michael EOTC

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		122,954
<b>CREDITORS</b>		
Amounts falling due within one year	3	(300)
<b>NET CURRENT ASSETS</b>		<u>122,654</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		122,654
<b>NET ASSETS</b>		<u>122,654</u>
<b>FUNDS</b>	4	
Unrestricted funds		<u>122,654</u>
<b>TOTAL FUNDS</b>		<u>122,654</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 February 2023 and were signed on its behalf by:

S Workneh - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

### **Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2022.

**3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other creditors	£ 300
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**4. MOVEMENT IN FUNDS**

	At 2.6.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	84,777	37,877	122,654
<b>TOTAL FUNDS</b>	<u>84,777</u>	<u>37,877</u>	<u>122,654</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
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General fund	53,725	(15,848)	37,877
<b>TOTAL FUNDS</b>	<u>53,725</u>	<u>(15,848)</u>	<u>37,877</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 31 March 2022.

£

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations	24,204
Donations re Altar purchase	8,433
Donations re rent	1,514
Membership fees	346
Christening	970
Direct debit donations	18,258

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53,725

**Total incoming resources**

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53,725

**EXPENDITURE**

**Raising donations and legacies**

Sundries	1,939
Rent	6,352
Travel costs	2,817
Service day allowances	4,440
Accountancy fees	300

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15,848

Total resources expended

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15,848

**Net income**

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37,877