

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

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for the Period 2 June 2021 to 31 March 2022

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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 weakly 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 £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		53,725
		<hr/>
EXPENDITURE ON		
Raising funds		15,848
		<hr/>
NET INCOME		37,877
RECONCILIATION OF FUNDS		
Total funds brought forward		84,777
		<hr/>
TOTAL FUNDS CARRIED FORWARD		122,654
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The notes form part of these financial statements

Debre Meheret St Michael EOTC

Balance Sheet

31 March 2022

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

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.

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. 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 £
Unrestricted funds			
General fund	84,777	37,877	122,654
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	53,725	(15,848)	37,877
TOTAL FUNDS	<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

53,725

Total incoming resources

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

15,848

Total resources expended

15,848

Net income

37,877
