

DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)

1198361

ANNUAL REPORT AND ACCOUNTS FOR THE  
YEAR ENDED 31 DECEMBER 2023

MELVERN ROAD, ST. LUKES CHURCH, HOLBECK  
LEEDS  
LS11 8PD

**DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)**

**Trustees Annual Report and Statement of Financial Activities for the year ended 31st December 2023**

The trustees present their annual report for the year ended 31 December 2023 and confirm that it complies with the Charities Act 2011 and the trust deed.

**Reference and Administrative Information**

<b>Charity Name:</b>	DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)
<b>Charity Registration Number:</b>	1198361
<b>Principal Office:</b>	MELVERN ROAD, ST. LUKES CHURCH, HOLBECK LEEDS LS11 8PD

**Board of Trustees**

Rev Fekre Silasie Asefa  
Genet Zeru Reda  
Preacher Haftom Kalay  
Abadit Haile Kiros  
Rahel Gebrayohannes Tesfay  
Dawit Haile Ghebre  
Rev. Gebregergis Negasi  
Habtom Hadera  
Alem Gebre Kiros  
Samrawit Meresa

**Independent Examiner**

Anjum's Accountants  
IFA  
Leeds  
LS7 3JB

**DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)**  
**Report of the Trustees for the year ended 31 December 2023**

**PRINCIPAL ACTIVITIES**

The objects of the Trust are to advance the Orthodox Tewahedo Christian faith in accordance with the doctrines, dogma, and principles of the Orthodox Tewahedo Churches in Tigray and in such other parts of the world as the CIO may from time to time find fit, and to fulfil such other purposes that are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.

**ACKNOWLEDGEMENT**

The trustees wish to thank all those who have contributed towards the running of the charity, and all the bodies which provided grants and donations for the charity in order to achieve its principal aims.

The following grants and donations were received from the funders in the year ended 31 December 2023.

	<u>2023</u>
Grant	25,622
Fees	7,050
	<u>32,672</u>

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The charity trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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 judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BY ORDER OF THE TRUSTEES**

Rev Fekre Silasie Asefa



Preacher Haftom Kalay



Habtom Hadera



18 March 2025

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)  
FOR THE PERIOD ENDED 31 DECEMBER 2023.**

I report on the unaudited accounts of the trust for the year ended 31 December 2023

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under the Charities Act 2011 (previously section 43(2) of Charities Act 1993) and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit and eligible for Independent Examination it is my responsibility to:

- Examine the accounts (under Charities Act 2011,(section 43(3)(a) of the Charities Act 1993);
- To follow the procedures laid down in the General Directions given by the Charity Commission Charities Act 2011 (under section 43(7) (b) of the 1993Act); and
- To state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS' 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 the seeking of 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 account present "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS' STATEMENT**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements;
  - to keep accounting records in accordance with Charities Act 2011 (541 of the Charities Act 1993);and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act 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.

Anjum's Accountants  
IFA  
Unit 9, Gemini Business Park  
Sheepscar Way  
LEEDS  
LS7 3JB

Dated: 17/03/2025

*DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)*  
*trustees' report and financial statements*  
*31-Dec-23*

**Statement of financial activities**

**for the year ended 31 December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31-Dec-23 £
<b><u>Income &amp; Expenditure</u></b>				
<b><u>Incoming Resources</u></b>				
<b>Donations &amp; Similar Income</b>	<b>2</b>	7,050	25,622	32,672
<b>Total Incoming Resources</b>		<u>7,050</u>	<u>25,622</u>	<u>32,672</u>
<b><u>Resources Expended</u></b>				
Direct Charitable Expenditure	<b>3</b>	-	4,902	4,902
Management and Administration of the charity	<b>4</b>	7,391	-	7,391
<b>Total Resources Expended</b>		<u>7,391</u>	<u>4,902</u>	<u>12,293</u>
<b>Net Incoming / (Outgoing ) Resources for the Year</b>	-	341	20,720	20,379
Incoming Restricted Funds				
Net Movement in Funds	-	341	20,720	20,379
Balance Brought Forward at 1 January 2023	<b>5</b>	5,899	4,822	10,721
Balance Carried Forward at 31 December 2023	<b>5</b>	<u>5,558</u>	<u>25,542</u>	<u>31,100</u>

The Notes from 1 to 9 Form Part Of These Accounts

**DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK)**  
**trustees' report and financial statements**  
**31 December 2023**

**Balance Sheet**

as at 31 December 2023

	Notes	31-Dec-23 £	
<b><u>Fixed Assets</u></b>			
Tangible Fixed Asset	6	1,427	1,427
<b><u>Current Assets</u></b>			
Debtors	7	919	
Cash in Bank		29,404	
		30,323	
<b>Liabilities</b>			
Amount falling due within one year	8	650	
<b>Net Current Assets</b>			29,673
<b>Total Asset Less Current Liabilities</b>			31,100
<b><u>Liabilities</u></b>			
Amount falling due after more than one year			
<b>Net Assets</b>			
Funds	5		
Unrestricted		5,558	
Restricted		25,542	
<b>Total Funds</b>			31,100

## Notes to the financial statements

for the year ending 31 December 2023

### 1 Accounting policies

#### 1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention. Adjustments on revaluation of fixed assets from time to time are made in the accounts.

The accounts have been prepared in accordance with the statement of recommended practise for charity accounts.

The charity has taken advantage of the exemption in financial reporting standard No. 1 from the requirement to produce a cashflow statement on the grounds that it qualifies as a small charity.

#### 1.2 Tangible fixed assets

Tangible fixed assets are stated at revaluation amount on an open market value basis.

#### 1.3 Donations and grants are accounted for as received by the charity. Where the funding is specifically for spending in a subsequent accounting period then the relevant proportion is deferred and included in creditors amounts due within one year.

#### 1.4 Other income

Other income represent sales of publications and other items, and the hire of kitchen and hall.

#### 1.5 Fundraising costs

Fundraising expenditure comprises costs incurred in inducing organisations and people to contribute financially to the charity's work.

#### 1.6 Expenditure on management and administration of the charity.

Administration includes all expenditure not directly related to the charitable activity or fundraising ventures. This includes costs of renting and running office premises, staff salaries for administration staff and audit fees.

	Unrestricted Fund £	Restricted Fund £	Total Funds Year To 31-Dec-23 £
<b>2) Donations &amp; Other Income</b>			
Donations	-	25,622	25,622
Trade	7,050	-	7,050
	<u>7,050</u>	<u>25,622</u>	<u>32,672</u>
<b>3) Direct Charitable Expenditure</b>			
Volunteers	-	1,420	1,420
Room Hire	-	2,835	2,835
Stationery	-	647	647
	<u>-</u>	<u>4,902</u>	<u>4,902</u>
<b>4) Management and Administration of the Charity</b>			
Travelling Costs	6,479	-	6,479
Telephone	10	-	10
Accountancy Charges	650	-	650
Depreciation	252	-	252
	<u>7,391</u>	<u>-</u>	<u>7,391</u>



**Notes to the financial statements**

**for the year ending 31 December 2023**

**6) Schedule of Tangible Fixed Assets**

	<b>Fixture &amp; Fittings £</b>	<b>Total £</b>
As At 1 January 2023	1,975	1,975
Additions/Improvements	-	-
Disposal	-	-
Depreciation at 01 January 2023	(296)	(296)
Depreciation	(252)	(252)
As At 31 December 2023	<u>1,427</u>	<u>1,427</u>

**7) Current Assets**

	<b>£</b>
Sundry Debtors	919
	<u>919</u>

**8) Liabilities: Amount falling due within one year**

	<b>£</b>
Trade Creditors & accruals	650
	<u>650</u>

<b>5)</b>	<b>Restricted Fund £</b>	<b>Unrestricted Fund £</b>	<b>Total</b>
Balance as at 1 January 2023	4,822	5,899	10,721
Incoming Resources	25,622	7,050	32,672
	30,444	12,949	43,393
Outgoing Resources	4,902	7,391	12,293
Balance as at 31 December 2023	<u>25,542</u>	<u>5,558</u>	<u>31,100</u>

**9) Previous Years Financial Summary**

Financial Summary the for year ended 31 December 2023 includes funds for DEBRE KIDUSAN ABUNE AREGAWI TIGRAYAN ORTHODX TEWAHEDO CHURCH LEEDS (UK) only and it doesn't consolidate income & expenditure of other associated charities.