

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

England & Wales · Charity number 1198995

Details

Other names	DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)
Status	Registered
Legal form	CIO
Registered	2022-05-18
Register	View on the Charity Commission register

Contact

Address	172 Herbert Road Small Heath Birmingham B10 0PR
Phone	07415069370
Email	dmmariyamtsionuk@yahoo.com

Activities

Objects: THE OBJECTS OF THE CIO DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK) 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 IT FIT.

Activities: Providing religious services as per the Orthodox Tewahedo Christian faith, as practised by churches of Tigray through prayer services, comforting those who are facing difficulties in their life, promoting the faith by providing Bible study programmes and religious conferences, language lessons for children and the youth as well as networking and engaging in interfaith activities.

Classification

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

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,500	£10,578	-	-
2024-03-31	£42,433	£12,303	-	-
2023-03-31	£67,900	£3,740	-	-

Trustees

Name	Role	Appointed
Rev Dawit F Hagos	Chair	2022-04-01
Atsede Medhine		2025-10-19
Eyob Desta		2025-10-19
Grmay Desta		2025-10-19
Hafte Gebrezgiher		2022-04-01
Henak Belay		2025-10-19
Merhawit Demoz		2025-10-19
Mulugeta Kiflay		2022-04-01
Tewoldeberhan Tesfay		2025-10-19

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM

England & Wales - Charity number 1198995

Accounts

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

Charity number: 1198995

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev Dawit F Hagos	Chair	Date of appointment: 01 April 2022
Temesgen Equbay	Trustee	Date of appointment: 01 April 2022
Rahwa Zenebe	Trustee	Date of appointment: 01 April 2022
Hadish Tsehaye	Trustee	Date of appointment: 01 April 2022
Kbrom Gebremedihin	Trustee	Date of appointment: 01 April 2022
Mulugeta Kiflay	Trustee	Date of appointment: 01 April 2022
Hafte Gebrezgiher	Trustee	Date of appointment: 01 April 2022
Girmay Chekole Werke	Trustee	Date of appointment: 01 April 2022

Company type: Charitable incorporated organisation

Company number CE028996

Charity number: 1198995

Principal address

172 HERBERT ROAD
SMALL HEATH
BIRMINGHAM
B10 OPR

Independent examiner:

**B Gebru FCCA DChA
121 Ilchester Road
Dagenham, ESSEX RM8 2YX**

Bank: Lloyds Bank

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church Birmingham (UK)

The objective of the charity is to give religious services to people of all ages in Birmingham city in the UK under the Orthodox Christian doctrines to people of all ages.

During the above financial year, Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church continued giving services to our Orthodox communities in the same building that is 172 HERBERT ROAD SMALL HEATH BIRMINGHAM B10 0PR. The venue is used on a rental basis.

Our service is every Sunday from 5:30am and ends at 9:30am. and other days such as Christ Mass, New Year and epiphany we give full services within those days. Our service includes Holy Communion, baptism, wedding, Funeral, memorial services and evangelism.

The Trustees and our members have been active in the development of Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo church.

Also, this year we:

- Baptized 24 children and adults.
- 13 Memorial services were conducted.
- 1 wedding
- We conducted Sunday school throughout the year teaching adults and children. We have 17 to 20 youngsters organized as choir of the church.

The Trustees have 8 members; they met 12 times and made important decisions on behalf of Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church. They recruited several volunteers to help with the day-to-day running of the Church.

In Addition. The Church also performed social service activities within our Church communities. We have comforted sick members and befriended our elderly members of the church. Our Sunday schools' members have done a good job in producing songs that are appropriate to our service.

Debre Mihret Kidist Mariyam TSION is charitable incorporated Organization (CIO)

Finally, I would like to thank those management committees, sub committees and voluntaries who made it possible for Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church to meet its objective in delivering spiritual services to its believers.

The AGM is held every year to approve the financial report.

Signed  _____
Rev: Dawit Hagos (Chairperson)

Date: 12/10/2025

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEBRE MIHRET KIDIST MARIYAM
TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)**

I report to the trustees on my examination of the financial statements of DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

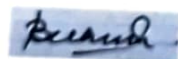
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. The financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.



Berhe Gebru, FCCA DChA
121 Ilchester Road, Dagenham, Essex RM8 2YX
Dated: 18 January 2025

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Fund - 2025 £	Unrestricted Fund - 2024 £
Income from:			
Donations and Legacies	3	47,546	42,433
Total Income		47,546	42,433
Expenditure on:			
Charitable Activities	4	10,578	13,203
Surplus/Net movement in funds		36,967	29,230
Fund Balances at 1 April		93,395	64,165
Surplus for the year		36,967	29,230
Fund Balances at 31 March		130,362	93,395

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	2024 £
Debtors	11		
Cash at bank and in hand		130,812	93,845
		130,812	93,845
Creditors: amount falling due within one year	11	(450)	(450)
Net current assets		130,362	93,395
Total Assets less current liabilities		130,362	93,395
 Funds			
Unrestricted Funds: 1 April		93,395	64,165
Surplus for the year		36,967	29,230
Unrestricted Funds: 31 March		130,362	93,395

The financial statements were approved by the Trustees on 30 September 2025.

Rev Dawit F Hagos
Chairman of Trustees

Mr
Treasurer

Sign:  _____

Sign:  _____

Date: 12/10/2025

Date: 12/10/2025

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

Charity information Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahdo Church Birmingham (UK) is Charitable Incorporated Organisation.

1.1. Accounting convention

The financial statements have been prepared in accordance 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest K.

The financial statements have been prepared under the historical cost convention, modified to MM include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4. Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5. Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income (expenditure) for the year,

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS '102 to all its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and There is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets Basic financial assets, which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	2025	2024
	£	£
Donations and Gifts	47,546	42,433
	<u>47,546</u>	<u>42,433</u>

4. Charitable activities

	2025	2024
	£	£
Rent Expenses	1,637	4,936
Transport Allowance	8,183	6,367
Charitable Expenditure	758	1,901
	<u>10,578</u>	<u>13,203</u>

5. Support costs

Governance costs include payments to the accountants of £450 for accountancy fees.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

6. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

7. Employees

The average monthly number of employees during the year was: Nil.

8. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	450	450
	<u>450</u>	<u>450</u>

9. Related Party transactions

There were no payments made to the trustees of the charity.

Accounts

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

Charity number: 1198995

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev Dawit F Hagos	Chair	Date of appointment: 01 April 2022
Temesgen Equbay	Trustee	Date of appointment: 01 April 2022
Rahwa Zenebe	Trustee	Date of appointment: 01 April 2022
Hadish Tsehaye	Trustee	Date of appointment: 01 April 2022
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Hafta Gebrezgiher	Trustee	Date of appointment: 01 April 2022
Girmay Chekole Werke	Trustee	Date of appointment: 01 April 2022

Company type: Charitable incorporated organisation

Company number CE028996

Charity number: 1198995

Principal address

172 HERBERT ROAD
SMALL HEATH
BIRMINGHAM
B10 OPR

Independent examiner:

B Gebru FCCA DChA
121 Ilchester Road
Dagenham, ESSEX RM8 2YX

Bank: Lloyds Bank

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church Birmingham(UK)

The objective of the charity is to give religious services to people of all ages in Birmingham city in the UK under the Orthodox Christian doctrines to people of all ages.

During the above financial year, Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church continued giving services to our Orthodox communities in the same building that is 172 HERBERT ROAD SMALL HEATH BIRMINGHAM B10 0PR. The venue is used on a rental basis.

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The Trustees and our members have been active in the development of Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo church.

Also, this year we:

- Baptized 23 children and adult.
- 15 Memorial services were conducted.
- 1 wedding
- We conducted Sunday school throughout the year teaching adults and children. We have 17 to 20 youngsters organized as choir of the church.

The Trustees have 8 members; they met 13 times and made important decisions on behalf of Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church. They recruited several volunteers to help with the day-to-day running of the Church.

In Addition. the church performed social service activities within our Church communities. We have comforted sick members and befriended our elderly members of the church.

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Finally, I would like to thank those management committees, sub committees and voluntaries who made it possible for Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahedo Church to meet its objective in delivering spiritual services to its believers.

The AGM is held every year to approve the financial report.

Signed  Date: 26/01/25
Rev: Dawit Hagos (Chairperson)

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEBRE MIHRET KIDIST MARIYAM
TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)**

I report to the trustees on my examination of the financial statements of DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

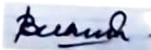
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. The financial statements do not accord with those records; or
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Berhe Gebru, FCCA DChA
121 Ilchester Road, Dagenham, Essex RM8 2YX
Dated: 18 January 2025

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Fund - 2024 £	Unrestricted Fund - 2023 £
Income from:			
Donations and Legacies	3	42,433	68,403
Investments	4	-	-
Total Income		42,433	68,403
Expenditure on:			
Charitable Activities	5	13,203	4,238
Surplus/Net movement in funds		29,230	64,165
Fund Balances at 1 April		64,165	-
Surplus for the year		29,230	64,165
Fund Balances at 31 March		93,395	64,165

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

BALANCE SHEET AS AT 31 MARCH 2024

		2024	2023
	Notes	£	£
Cash at bank and in hand		<u>93,845</u>	<u>64,615</u>
		93,845	64,615
Creditors: amount falling due within one year	9	<u>(450)</u>	<u>(450)</u>
Net current assets		<u>93,395</u>	<u>64,165</u>
Total Assets less current liabilities		<u>93,395</u>	<u>64,165</u>
 Funds			
Unrestricted Funds: 1 April		64165	-
Surplus for the year		<u>29,230</u>	<u>64,165</u>
Unrestricted Funds: 31 March		<u>93,395</u>	<u>64,165</u>

The financial statements were approved by the Trustees on 18 January 2025.

Rev Dawit F Hagos
Chairman of Trustees

Mr
Treasurer

Sign: 

Sign: 

Date: 26/01/25

Date: 26/01/2025

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

Charity information Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahdo Church Birmingham (UK) is Charitable Incorporated Organisation.

1.1. Accounting convention

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The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest K.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4. Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5. Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income (expenditure) for the year,

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS '102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and There is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets Basic financial assets, which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**DEBRE MINHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	2024	2023
	£	£
Donations and Gifts	42,433	67,903
	<u>42,433</u>	<u>67,903</u>

4. Investments

	2024	2023
	£	£
Interest Receivable	-	-
	<u>-</u>	<u>-</u>

5. Charitable activities

	2024	2023
	£	£
Rent Expenses	4,936	549
Transport Allowance	6,367	100
Charitable Expenditure	1,001	3,089
	<u>12,303</u>	<u>3,738</u>

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

6. Support costs

Governance costs include payments to the accountants of £450 for accountancy fees.

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8. Employees

The average monthly number of employees during the year was: Nil.

9. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	450	450
	<u>450</u>	<u>450</u>

10. Related Party transactions

There were no payments made to the trustees of the charity.

Accounts

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

Charity number: 1198995

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev Dawit F Hagos	Chair	Date of appointment: 01 April 2022
Temesgen Equbay	Trustee	Date of appointment: 01 April 2022
Yemane Tsehaye	Trustee	Date of appointment: 01 April 2022
Rahwa Zenebe	Trustee	Date of appointment: 01 April 2022
Hadish Tsehaye	Trustee	Date of appointment: 01 April 2022
Kbrom Gebremedihin	Trustee	Date of appointment: 01 April 2022
Mulugeta Kiflay	Trustee	Date of appointment: 01 April 2022
Hagos Michaelae	Trustee	Date of appointment: 01 April 2022
Hafte Gebrezgiher	Trustee	Date of appointment: 01 April 2022

Company type: **Charitable incorporated organisation (CIO)**

Charity number: **1198995**

Principal address

172 HERBERT ROAD
SMALL HEATH
BIRMINGHAM
B10 0PR

Independent examiner:

B Gebru FCCA DChA
121 Ilchester Road
Dagenham, ESSEX RM8 2YX

Bank: Lloyds Bank

Debre Mihret Kidist Mariyam Tsion Tigrayan Orthodox Tewahedo Church Birmingham(UK)

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

The objective of the charity is to give religious services to people of all ages in Birmingham city in the UK under the Orthodox Christian doctrines to people of all ages.

During the above financial year, Debre Mihret Kidist Mariyam Tsion Tigrayan Orthodox Tewahedo Church continued giving services to our Orthodox Tewahedo Christian communities in the same building that is 172 HERBERT ROAD SMALL HEATH BIRMINGHAM B10 OPR which has been arranged on rental basis.

Our service starts at 6 am and ends at 12;00 every second Saturdays of the Month. We also give services on other days such as Monthly St Mary's days, Christ Mass, Epiphany, Easter and New Year. Our service includes Holy Communion, baptism, wedding, Funeral, memorial services, and Bible studies.

The Trustees and our members have been active in the development of Debre Mihret Kidist Mariyam Tsion Tigrayan Orthodox Tewahedo church.

During the year, our performance and achievement include the following:

- Baptized 21 children and adults.
- conducted 8 Memorial services.
- We conducted Sunday school throughout the year teaching the Holy Bible to adults and children. We have 15 to 17 youngsters organized as the choir of the church.

The Trustees has 9 members; During the year, they met 15 times and made important decisions on behalf of Debre Mihret Kidist Mariyam Tsion Tigrayan Orthodox Tewahedo Church. They recruited several volunteers to help with the day-to-day running of the Church.

In addition, the church also performed social service activities within our Church communities. We have comforted sick members and befriended our elderly members of the church.

Our Sunday schools' members have done a good job in producing songs that are appropriate to our service.

Finally, I would like to thank those management committees, sub committees and voluntaries who made it possible for Debre Mihret Kidist Mariyam Tsion Tigrayan Orthodox Tewahedo Church to meet its objective in delivering spiritual services to the believers.

The AGM is held every year to approve the annual report that includes the financial report. This year's AGM was held on 05 February 2024 and it has dully considered and approved this Annual Report and Audited Accounts.

Signed DA Date: 29/01/2024

Rev: Dawit Hagos (Chairperson of the Trustees and Head of the Church)

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWHEDO CHURCH BIRMINGHAM (UK)

I report to the trustees on my examination of the financial statements of DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWHEDO CHURCH BIRMINGHAM (UK (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

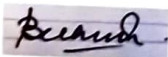
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. The financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.



Berhe Gebru, FCCA DChA
121 Ilchester Road, Dagenham, Essex RM8 2YX
Dated: 11 November 2023

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Fund - 2023
	s	£
Income from:		
Donations and Legacies	3	67,903
Investments	4	-
Total Income		67,903
Expenditure on:		
Charitable Activities	5	3,738
Surplus/Net movement in funds		64,165
Fund Balances at 1 April		-
Surplus for the year		64,165
Fund Balances at 31 March		64,165

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £
Fixed Assets		
Tangible Assets	10	-
Current Assets		
Debtors	11	
Cash at bank and in hand		64,615
		<u>64,615</u>
Creditors: amount falling due within one year	11	(450)
Net current assets		<u>64,165</u>
Total Assets less current liabilities		<u>64,165</u>
Funds		
Unrestricted Funds: 1st April 2022		-
Surplus for the year		64,165
Unrestricted Funds: 31 March 2023		<u>64,165</u>

The financial statements were approved by the Trustees on 14 January 2024.

Rev Dawit F Hagos

Mr Mulugeta Kiflay

Chairman of Trustees

Treasurer

Sign: 

Sign: 

Date: 29/01/2024

Date: 29/01/2024

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

Charity information Debre Mihret Kidist Mariyam TSION Tigrayan Orthodox Tewahdo Church Birmingham (UK) is Charitable Incorporated Organisation.

1.1. Accounting convention

The financial statements have been prepared in accordance 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) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest K.

The financial statements have been prepared under the historical cost convention, modified to MM include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO CHURCH BIRMINGHAM (UK)

1.4. Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5. Expenditure

Liabilities are recognised when resources are expended. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

1.6. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income (expenditure) for the year,

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS '102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and There is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets Basic financial assets, which include debtors and cash and bank balances are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

2. Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Donations and legacies

	2023
	£
Donations and Gifts	67,903
	<hr/>
	67,903

4. Investments

	2023
	£
Interest Receivable	-
	<hr/>
	-
	<hr/>

**DEBRE MIHRET KIDIST MARIYAM TSION TIGRAYAN ORTHODOX TEWAHEDO
CHURCH BIRMINGHAM (UK)**

5. Charitable activities

	2023
	£
Rent Expenses	549
Transport Allowance	100
Charitable Expenditure	<u>3,189</u>
	<u>3,738</u>

6. Support costs

Governance costs include payments to the accountants of £450 for accountancy fees.

7. Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

8. Employees

The average monthly number of employees during the year was: Nil.

9.

10. Debtors

	2023
	£
Amounts falling due within one year	<u>-</u>
	<u>-</u>

11. Creditors: Amounts falling due within one year

	2023
	£
Accruals and deferred income	<u>450</u>
	<u>450</u>

12. Related Party transactions

There were no payments made to the trustees of the charity.