

Registered number
13920313

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH

Report and Accounts

28 February 2025

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Report and accounts
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DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Company Information

Directors

Mhrey Hagos Hailu
Samiel Berhane
Kidane Ebrah
Muluberhan Gebrehewot
Tekele Habte
Mulue Gebremedhin Abraha [resg]
Tsegay Afewerki [resg]
Yeibio Okbayonas [resg]

Accountants

Rehman Michael & Co
277 Roundhay Road
Leeds
West Yorkshire
LS8 4HS

Bankers

Lloyds Bank UK plc

Registered office

289 Westminster Road
Liverpool
Merseyside
L4 1XF

Registered number

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DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH

Registered number: 13920313

Directors' Report

The directors present their report and accounts for the year ended 28 February 2025.

Principal activities

The company's principal activity during the year continued to be Activities of religious organisations.

Directors

The following persons served as directors during the year:

Mhrey Hagos Hailu
Samiel Berhane
Kidane Ebrah
Muluberhan Gebrehewot
Tekele Habte
Mulue Gebremedhin Abraha [resg]
Tsegay Afewerki [resg]
Yeibio Okbayonas [resg]

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 20 November 2025 and signed on its behalf.

Mhrey Hagos Hailu
Director

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Accountants' Report

Accountants' report to the directors of
DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH

You consider that the company is exempt from an audit for the year ended 28 February 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Rehman Michael & Co
Chartered Certified Accountants

277 Roundhay Road
Leeds
West Yorkshire
LS8 4HS

20 November 2025

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Profit and Loss Account
for the year ended 28 February 2025

	2025 £	2024 £
Income	28,030	16,423
Direct costs	(7,730)	(9,600)
Net incoming resources	<u>20,300</u>	<u>6,823</u>
Administrative expenses	(3,340)	(1,660)
Operating surplus	<u>16,960</u>	<u>5,163</u>
Surplus before taxation	<u>16,960</u>	<u>5,163</u>
Tax on profit	-	-
Surplus for the financial year	<u>16,960</u>	<u>5,163</u>

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH**Registered number:** 13920313**Balance Sheet****as at 28 February 2025**

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		217,377	194,277
Creditors: amounts falling due within one year	3	(7,250)	(1,110)
Net current assets		210,127	193,167
Net assets		210,127	193,167
Capital and reserves			
Profit and loss account		210,127	193,167
Accumulated funds		210,127	193,167

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mhrey Hagos Hailu

Director

Approved by the board on 20 November 2025

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Notes to the Accounts
for the year ended 28 February 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2025 Number	2024 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH
Notes to the Accounts
for the year ended 28 February 2025

3 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	<u>7,250</u>	<u>1,110</u>

4 Controlling party

A company limited by guarantee.

5 Other information

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH is a private company limited by shares and incorporated in England. Its registered office is:
289 Westminster Road
Liverpool
Merseyside
L4 1XF

DEBRE SELAM KUDUS URAEL ERITREAN ORTHODOX TEWAHDO CHURCH**Detailed profit and loss account****for the year ended 28 February 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Income		
Donations	<u>28,030</u>	<u>16,423</u>
Direct costs		
Other direct costs	<u>7,730</u>	<u>9,600</u>
Administrative expenses		
Employee costs:		
Staff training and welfare	<u>1,000</u>	<u>-</u>
	<u>1,000</u>	<u>-</u>
Premises costs:		
Rent	<u>1,500</u>	<u>-</u>
Rates	<u>-</u>	<u>500</u>
	<u>1,500</u>	<u>500</u>
General administrative expenses:		
Subscriptions	<u>60</u>	<u>60</u>
Equipment expensed	<u>-</u>	<u>500</u>
	<u>60</u>	<u>560</u>
Legal and professional costs:		
Accountancy fees	<u>780</u>	<u>600</u>
	<u>780</u>	<u>600</u>
	<u>3,340</u>	<u>1,660</u>