

LONDON DEBRE SEMAYAT MEDHANEALEM AND ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH

England & Wales · Charity number 1204868

Details

Status Registered

Legal form CIO

Registered 2023-09-22

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

Contact

Address St. Johns Church
North End Road
London
SW6 1PB

Phone 07832186359

Email ldsmedhanealem@gmail.com

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Activities

Objects: THE OBJECTS OF THE CHURCH (THE "OBJECTS") ARE TO ADVANCE THE ETHIOPIAN ORTHODOX TEWAHEDO FAITH IN ACCORDANCE WITH THE PRINCIPLES AND REGULATIONS OF THE ETHIOPIAN ORTHODOX TEWAHEDO CHURCH ATTACHED HERETO BY ALL OR ANY OF THE FOLLOWING:-(1) PROPAGATING THE GOSPEL OF CHRIST;(2) PROVIDING AND MAINTAINING PLACES OF PUBLIC WORSHIP AND THE DUE PERFORMANCE OF THE RITES OF PRAYERS, LITURGY, BAPTISM, MARRIAGE AND BURIAL ACCORDING TO THE PRINCIPLES OF THE ETHIOPIAN ORTHODOX TEWAHEDO CHURCH; (3) PROVIDING FOR THE WELFARE OF THE POOR, COUNSELLING SERVICES, VISITING THE SICK AND IMPRISONED AND TO PRAY FOR THE LIVING, THE DEAD AND THE WHOLE WORLD; (4) TEACHING AND EDUCATING MEMBERS OF THE ETHIOPIAN ORTHODOX TEWAHEDO BELIEVERS AND OTHERS IN THE DOCTRINE AND PRACTICES OF THE CHURCH; (5) RECEIVING AND BAPTISING ALL THOSE WHO FREELY DECIDE TO ADOPT THE ORTHODOX TEWAHEDO CHRISTIAN FAITH AND LIVE THROUGH ITS SPIRITUAL AND MORAL TEACHING; (6) PROVIDING CULTURAL AND LANGUAGE PROGRAMMES IN ORDER TO INCREASE UNDERSTANDING OF HISTORY, CULTURE, LANGUAGE AND VALUES OF ETHIOPIA PARTICULARLY AMONG THE YOUTH; (7) PROVIDING CHARITABLE SERVICES TO THOSE IN NEED AS WELL AS MAKING CONTRIBUTIONS DURING AN EMERGENCY OR DISASTER AND ENCOURAGING VOLUNTEERING WORK AMONG ITS BELIEVERS; AND(8) THE PROVISION OF A MONASTERY WHICH WILL KEEP AND PRESERVE THE HOLY MONASTIC LIFE PRACTICED BY THE ETHIOPIAN ORTHODOX TEWAHEDO CHURCH.

Activities: Administration of the Holy Liturgy and other Sacraments Public worship, prayer, Bible study, preaching and teaching Evangelical and missionary activities Sunday School Nurture preachers of the Kingdom of God Holy Gospel Education and training activities Pastoral care Charitable social actions in the UK and abroad Encouraging relationships with other Christian communities in the UK

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£216,206	£80,720	-	-
2024-03-31	£118,891	£29,417	-	-

Trustees

Name	Role	Appointed
Archdeacon Hitsanemariam Tilahun Sisay		2025-04-12
Birhan Dagne		
Dr Ermias Alemu		
Haragewoyn Mengesha		
Kedeste-Selassie Negatu		
Rev Samuel Kassa Ferede		2023-05-20
Semegne Alemayehu		

Accounts



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In the Name of the Father, the Son and the Holy Spirit One God, Amen.

**London Debre Semayat Medhanealem & St. Gabriel
Ethiopian Orthodox Tewahedo Church (LDSMSG EOTC)**

Trustees' Annual Report 31 March 2025

Charity number: 1204868

Table of Contents

Trustees Report	3-5
Independent Examiner’s Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes.....	9-12

Trustees Report

We open this report giving thanks to God for He has made all things possible. We also pray that the blessings and prayers of the late His Grace Archbishop Abuna (Abba) Gorgoryoes Nbbabe Melekot, Spiritual Father and the founder of our Church, be with us.

Structure, governance and management

The Ethiopian Orthodox Tewahedo Church (EOTC) accepts the Nicene Creed, and its followers believe in one, holy, universal, and apostolic Church. Accordingly, the Patriarch of the EOTC is the successor of the Holy Apostles, and as such is entrusted by The Holy Spirit and the EOTC to oversee it and to preside over its Holy Synod which is the highest legislative and executive authority. The Archbishops, Bishops and Bishops of each Diocese are appointed by the Holy Synod to oversee parish churches found within their Diocesan territory.

LDSMSG EOTC is part of the Ethiopian Orthodox Tewahedo Church under the direct jurisdiction of the Diocese of the United Kingdom and Republic of Ireland.

The Parish Administration Council members (Trustees) are responsible for the day-to-day running of the Church's activities and the financial and legal aspects of the charity.

Objectives and Activities

The object of the Church is the advancement of the Ethiopian Orthodox Tewahedo Christian faith in accordance with the principles and regulations of the EOTC. The Church propagates the Gospel of Christ through the administration of Sacraments of the Church, regular public worship, prayer, Bible study, preaching and teaching in accordance with the rites of the EOTC.

Equally important is the role of the Church in teaching and educating members of the Ethiopian Orthodox Tewahedo believers and others in the doctrine and practices of the Church and accepting and baptising those who freely adopt the Ethiopian Orthodox Christian faith. In addition, the Church aims to provide assistance to those in need regardless of membership of the Church.

It is also the object of the Church to, when the time is right, provide of a Monastery which will keep and preserve the Holy Monastic life practiced by the Ethiopian Orthodox Tewahedo Church.

Achievements and Performance

During the year, the Church held four major annual services and celebrations in addition to Easter and Christmas services. Daily liturgical services were held for sixteen days during the fast of St. Mary (Filseta Tsom) culminating in the celebration of the assumption of St. Mary on 22nd of August. A total of 95 liturgical services were held during the year. Church attendance and membership has been steadily rising.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Our Sunday School is also growing and teaches children and young adults tenets of the Orthodox Tewahedo faith and language skills to give them understanding of their faith and allow them to fully take part and contribute to the Church and the community they live in. Its activities during the year included religious and language study, hymns practice and begena (Ethiopian harp) lessons. In addition, our Sunday school children performed Ethiopian New Year, Christmas and Easter plays as well as regularly singing hymns at each service.

This is also a year where we have moved significantly closer towards achieving the Church's long held hope of finding a permanent Church building. We made an offer to buy a Church building in West London which was accepted in March 2025. We are now in the process of conveyancing and raising funds to complete the purchase of this Church building.

In terms of raising funds for the purchase of a Church building, as at 31st March our building fund reserve stands at £210k (£75k March 2024). This was achieved through organised events and donations from our members.

For the next financial year, the Church has laid out a plan to raise a further £235k, secure mortgage finances and complete the purchase of the Church building.

The building purchase project is overseen by the Parish Administrative Council and is led by the Building Purchase and Fundraising committees and we hope to complete our purchase during the next financial year.

Overall benefit and impact to the community

The Trustees are aware of the guidance on public benefit published by the Charity Commission, and we believe that the Church's activities described above provide significant public benefit in line with the guidance.

The Churches religious services are a source of comfort and healing to its congregation. The church plays significant role in the lives of its members and the wider community as a pillar of their belief system, values and identity. These include addressing challenges of isolation, age and migration. During the year, members of our clergy and congregation paid a visit to a migrant centre meeting recent arrivals to the UK of varying nationality and faith offering food and words of comfort from our clergy. The Church also arranged transport for a limited number of migrants of the Orthodox faith to attend our annual celebration in December 2025.

Members of the wider community often visit our Church in order to know more about the faith and / or seeking comfort, assistance and companionship. The Church is open and welcoming of those who visit our Church regardless of membership. We offer a warm welcome to all, invite our visitors who wish to take part in breaking of bread after our service and provide assistance where that is possible.

The church also provides religious and language education to young people contributing towards a positive all rounded development and citizenship. It provides an immeasurable amount of social capital by bringing likeminded people together to link and support each other.

The Church also provides pastoral care to its congregation by visiting the sick and imprisoned and praying for the living, the dead and the whole world.

Acknowledgements

The PAC would like to thank all our clergies who serve our Church with dedication and passion in keeping with the traditions and teachings of His Grace.

We would also like to give thanks to all our other volunteers who set up, clean, steward, cater and carry out many other activities without which none of the services of the Church will be possible.

The Trustees are grateful to everyone who participated in different forms to benefit the Church, including the Sunday school services, and serving in committees and all other activities which contribute to the development of the Church.

Financial Review

During the year the charity generated a total income of £216k and incurred total expenditure of £81k, resulting in a surplus of £135k.

Reserves policy

The PAC's policy is to maintain sufficient funds equivalent to £15k, which equates to approximately 6 months of cost to cover rent, clergy allowance, and any emergencies that may arise. The balance of designated and restricted funds of £74k is held for securing a permanent building for the Church.

Declaration

The Parish Administration Council (Trustees) declares that it approves the above report.

Signed on behalf of the Trustees,

Signature:



Date:

09 September 2025

Father Samuel Kassa

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONDON DEBRE SEMAYAT
MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD APRIL 2024 TO MARCH 2025

I report to the charity trustees on my examination of the accounts of London Debre Semayat Medhanealem & St. Gabriel Ethiopian orthodox Tewahedo church for the 12 months period ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees 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 Charities 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.



09 September 2025

Belaynesh Hailemariam
FCCA
BE Smart Finance Ltd
74 Holland Road
London
W14 8BN

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

LONDON DEBRE SEMAYAT MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

	NOTE	Unrestricted £	Resticted	Designated £	TOTAL 2025 £	TOTAL 2024 £
Incoming resources						
Income from:						
Donations	2	36,739	-	58,110	94,849	51,110
Charitable activities						
Collection, services, other income	3	68,572	-	-	68,572	18,349
Event Income	3	-	-	52,785	52,785	
Other income	4	-		-	-	49,432
Total		105,311	-	110,895	216,206	118,891
Resources expended						
Expenditure on:						
Cost of charitable activities	5	75,720	-	5,000	80,720	29,417
Total		75,720	-	5,000	80,720	29,417
Net Income		29,592	-	105,895	135,486	89,474
Movement in Funds						
Transfer between funds	10	(29,592)		29,592	0	0
Total Funds Brought Forward		15,000	49,432	25,042	89,474	
Total Funds Carried Forward		15,000	49,432	160,529	224,960	89,474

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

**LONDON DEBRE SEMAYAT MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH
BALANCE SHEET AS AT 31 MARCH 2025**

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	6	10,323	8,765
TOTAL FIXED ASSETS		10,323	8,765
CURRENT ASSETS			
Cash at bank and on hand	7	186,347	76,095
Debtors	8	37,630	6,484
TOTAL CURRENT ASSETS		223,977	82,579
LIABILITIES			
Amounts falling due in one year	9	9,340	1,870
NET CURRENT ASSETS		214,637	80,709
NET ASSETS		224,960	89,474
REPRESENTED BY			
Unrestricted Reserves	10	15,000	15,000
Designated Reserves - Building Fund	10	160,528	25,042
Restricted Reserves - Building Fund	10	49,432	49,432
ACCUMULATED FUNDS		224,960	89,474

Notes

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, and in accordance with 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) (as amended for accounting period commencing 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006; and the Charities Act 2011.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Charity status

The Charity is registered as a CIO on 23 September 2023. It is governed by its Trustees.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where there are designated funds, it comprises unrestricted funds that have been set aside by the Trustees for purposes.

Where there are restricted funds, it would be funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

1.4 Going concern

The charity's financial plan and projection show that Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.5 Incoming resources

Income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

Notes (continued)

1.6 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the church's operations.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised if they can be used for more than one year.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings, and equipment over five years.

1.8 Taxation

As a registered charity, London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable

1.9 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets financial activities incorporating income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Utilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes (continued)

2. DONATIONS

	Unrestricted 2025 £	Designated 2025 £	TOTAL 2025 £	TOTAL 2024 £
Members contributions	5,670	50,300	55,970	31,701
Donations, Tithes and Offerings	20,678	7,810	28,488	19,409
Gift aid (reclassified from charitable activities)	10,391	-	10,391	6,304
	36,739	58,110	94,849	57,414

3. CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Designated 2025 £	TOTAL 2025 £	TOTAL 2024 £
Collections	65,115	-	65,115	12,045
Services	545	-	545	-
Event Income	-	52,784	52,784	-
Other Income	2,912	-	2,912	-
	68,572	52,784	121,356	12,045

4. OTHER INCOME

	TOTAL 2025 £	TOTAL 2024 £
Fund transferred from old charity Sep-23	-	62,017
Add: income from monthly gatherings	-	5,910
Less: monthly gathering expenses	-	(5,910)
Less: Storage costs 3 years to August 2023	-	(12,585)
Fund transferred from old charity Sep-23	-	49,432

5. COST OF CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Designated 2025 £	TOTAL 2025 £	TOTAL 2024 £
Allowances	41,195	-	41,195	15,329
Administrative costs	3,635	-	3,635	828
Legal cost	-	5,000	5,000	-
Donation	1,200	-	1,200	1,586
Fixtures and Fittings < £500	290	-	290	3,262
Depreciation	1,913	-	1,913	-
Rent & Storage	27,486	-	27,486	8,412
	75,720	5,000	80,720	29,417

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes (continued)

6. FIXED ASSETS

	TOTAL 2025 £	TOTAL 2024 £
Fixture & Fittings	8,765	0
Additions during the year	3,471	8,765
Total Fixed Asset	<u>12,236</u>	<u>8,765</u>
Depreciation during the year	-1,913	0
Net Book Value	<u>10,323</u>	<u>8,765</u>

7. CASH AT BANK AND IN HAND

	TOTAL 2025 £	TOTAL 2024 £
CASH AT BANK AND IN HAND	<u>186,347</u>	<u>76,095</u>

8. DEBTORS

	TOTAL 2025 £	TOTAL 2024 £
Accrued income - giftaid	35,118	6,304
Other	2,511	180
	<u>37,629</u>	<u>6,484</u>

9. LIABILITIES

	TOTAL 2025 £	TOTAL 2024 £
Accrued expenditure	9,340	1,870
	<u>9,340</u>	<u>1,870</u>

10. MOVEMENT IN FUNDS (RESERVES)

	Unrestricted £	Designated Building Fund £	Restricted Building Fund £	TOTAL 2025 £	TOTAL 2024 £
Opening reserves	15,000	25,042	49,432	89,474	-
Surplus in the year	29,592	105,895	-	135,486	89,474
Transfers	(29,592)	29,592	-	-	-
Carried forward balance	<u>15,000</u>	<u>160,529</u>	<u>49,432</u>	<u>224,960</u>	<u>89,474</u>

Accounts



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In the Name of the Father, the Son and the Holy Spirit One God, Amen.

**London Debre Semayat Medhanealem & St. Gabriel
Ethiopian Orthodox Tewahedo Church (LDSMSG EOTC)**

Trustees' Annual Report 31 March 2024

Charity number: 1204868

Table of Contents

Trustees Report	3-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes	9-12

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Trustees Report

Church Background

London Debre Semayat Medhanealem and St. Gabriel Ethiopian Orthodox Church (LDSMSG EOTC) was consecrated on Miazia 15 1984 E.C (23rd April 1994) in London according to the faith and tradition of the Ethiopian Orthodox Tewahedo Church by the late His Grace Archbishop Abuna (Abba) Gorgoryoes Nbbabe Meleket who was the Ethiopian Orthodox Tewahedo Church Patriarchate Principal Office Chief Secretary, Archbishop of London & it's Affiliated Areas and a Member of the Holy Synod.

The passing of His Grace in March 2020 meant that services were interrupted for three years after his passing. The Church was registered as a CIO in September 2023 and restarted service with the blessing of His Grace Abba Yacob, Archbishop of the Diocese of United Kingdom and Ireland in October 2023.

Structure, governance and management

The Ethiopian Orthodox Tewahedo Church (EOTC) accepts the Nicene Creed, and its followers believe in one, holy, universal, and apostolic Church. Accordingly, the Patriarch of the EOTC is the successor of the Holy Apostles, and as such is Entrusted by The Holy Spirit and the EOTC to oversee it and to preside over its Holy Synod which is the highest legislative and executive authority. The Archbishops, Bishops and Bishops of each Diocese are appointed by the Holy Synod to oversee parish churches found within their Diocesan territory.

LDSMSG EOTC is part of the Ethiopian Orthodox Tewahedo Church under the direct jurisdiction of the Diocese of the United Kingdom and Republic of Ireland.

The Parish Administration Council members (Trustees) are responsible for the day-to-day running of the Church's activities and the financial and legal aspects of the charity.

Objectives and Activities

The object of the Church is the advancement of the Ethiopian Orthodox Tewahedo Christian faith in accordance with the principles and regulations of the EOTC. The Church propagates the Gospel of Christ through the administration of Sacraments of the Church, regular public worship, prayer, Bible study, preaching and teaching in accordance with the rites of the EOTC.

Equally important is the role of the Church in teaching and educating members of the Ethiopian Orthodox Tewahedo believers and others in the doctrine and practices of the Church and accepting and baptising those who freely adopt the Ethiopian Orthodox Christian faith. In addition, the Church aims to provide assistance to those in need regardless of membership of the Church.

It is also the object of the Church to, when the time is right, provide of a Monastery which will keep and preserve the Holy Monastic life practiced by the Ethiopian Orthodox Tewahedo Church.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Achievements and Performance

Resumption of services after three years interruption was the major achievement of the year. Abune Gorgoryoes asked the members of the Church to ensure that the Church and its good work continues. In its 30 years existence, the Church provided a place of worship to its congregation providing liturgical services, prayers and performance of sacraments of the Church. The Church did not reach the threshold for registration therefore remained an unregistered charity.

The registration was completed in September 2023. The Parish Administration Council (PAC) of the Church was able to secure the shared use of St. John's Church in Fulham. The PAC carried out refurbishment work to our allocated storage space as well as purchasing furnishings and vestments to enable the resumption of services. The Church was blessed by His Grace Abba Yacob, Archbishop of the Diocese of United Kingdom and Ireland on the 23 of October 2023.

Since the resumption of services, liturgical services were carried out every Saturday, on the feast days of Medhanealem and St. Gabriel as well as on all major annual celebrations. The Church carried out an average of 6 liturgical services each month for the last six months as well as two annual celebrations which were well attended. The Church congregation is growing and it is serving existing members who have been with the Church for many years as well as welcoming new members. A Sunday School was established to teach children and young adults tenets of the Orthodox Tewahedo faith and language skills to give them understanding of their faith and allow them to fully take part and contribute to the Church and the community they live in. The Church also provides pastoral care to its congregation as well as visiting the sick and imprisoned and to praying for the living, the dead and the whole world. Having secured a rental building, the PAC is continuing His Grace's work to buy a permanent building for the Church.

Overall benefit and impact to the community

The Trustees are aware of the guidance on public benefit published by the Charity Commission, and we believe that the Church's activities described above provide significant public benefit in line with the guidance.

The Churches religious services are a source of comfort and healing to its congregation. The church plays significant role in the lives of its members and the wider community as a pillar of their belief system, values and identity. The Church acts as a health and wellbeing hub by providing direct or indirect benefit to the challenges and risks faced by members. This includes addressing challenges of isolation, age and migration.

The church also provides religious and language education to young people contributing towards a positive all rounded development and citizenship. It also provides an immeasurable amount of social capital by bringing likeminded people together to link and support each other.

The above spiritual and social services provided by the church contributes to the overall society by meeting the needs of the community in a culturally appropriate and holistic way. Such service, creates community harmony, and on the other hand will reduce some of the cost burden of addressing needs of community members within the wider society.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Acknowledgements

We thank God first for giving us the means and opportunity to serve His Church.

We also thank him for the time we had with the late His Grace Archbishop Abuna (Abba) Gorgoryoes Nbbabe Melekot. He founded our Church, led by example, thought us about love for one another, unity, true service, endurance, the power of prayer and true worship. May His blessings be upon us.

We would also like to give special thanks to the United Kingdom and Ireland Diocese and to London Debre Genet Holy Trinity Church both of whom supported us during the particularly difficult time after the passing of His Grace and during the three years transition period until the Church services resumed. We are truly grateful.

The PAC would also like to thank all our clergies who serve our Church with dedication and passion in keeping with the traditions and teachings of His Grace. The Trustees are grateful to everyone who participated in different forms to benefit the Church, including the Sunday school services and all other activities which contribute to the development of the Church.

Financial Review

The church had carried forward funds of £62k in cash as of March 2020. The total cost of keeping Church assets in storage for the three years to September 2023 was £12k. The remaining £49k has been transferred by the Trustees and recognised as other income in the newly established CIO. During the year, the Church had income from donations and Charitable activities of £69k. The total income for the year was £118k. Total expenditure for the year was £29k which includes costs relating to storage, rent, allowances and re-opening costs.

Reserves policy

The PAC's policy is to maintain sufficient funds equivalent to £15k, if possible, which equates to approximately 6 months, to cover rent, clergy allowance, and any emergencies that may arise occasionally. The balance of designated and restricted funds of £74k is held for securing a permanent building for the Church.

Declaration

The Parish Administration Council (Trustees) declares that it approves the above report.

Signed on behalf of the Trustees,

Signature:  _____

Date: 28.01.25

Reverend Samuel Kassa

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONDON DEBRE SEMAYAT
MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 23 SEPTEMBER 2023 TO 31
MARCH 2024**

I report to the charity trustees on my examination of the accounts of London Debre Semayat Medhanealem & St. Gabriel Ethiopian orthodox Tewahedo church for the six months period ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees 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 Charities 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.



Belaynesh Hailemariam
FCCA
BE Smart Finance Ltd
74 Holland Road
London
W14 8BN

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

**LONDON DEBRE SEMAYAT MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 23 SEPTEMBER 2023 TO 31 MARCH 2024**

	NOTE	Unrestricted £	Designated £	Restricted £	TOTAL 2024 £
Incoming resources					
Income from:					
Donations	2	51,110			51,110
Charitable activities	3	18,349			18,349
Other income	4	-		49,432	49,432
Total		69,459	-	49,432	118,891
Resources expended					
Expenditure on:					
Charitable Activities	5	29,417			29,417
Total		29,417	-	-	29,417
Net Income		40,042	-	49,432	89,474
Transfers					
Transfers (from) funds	10	(25,042)			(25,042)
Transfers to funds			25,042		25,042
Total Funds Carried Forward		15,000	25,042	49,432	89,474

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

**LONDON DEBRE SEMAYAT MEDHANEALEM & ST. GABRIEL ETHIOPIAN ORTHODOX TEWAHEDO CHURCH
BALANCE SHEET AS AT 31 MARCH 2024**

	NOTES	2024 £
FIXED ASSETS		
Tangible Assets	6	8,765
TOTAL FIXED ASSETS		8,765
CURRENT ASSETS		
Cash at bank and on hand	7	76,095
Debtors	8	6,484
TOTAL CURRENT ASSETS		82,579
LIABILITIES		
Amounts falling due in one year	9	1,870
NET CURRENT ASSETS		80,709
NET ASSETS		89,474
REPRESENTED BY		
Unrestricted Reserves	10	15,000
Designated Reserves	10	25,042
Restricted Reserves	10	49,432
ACCUMULATED FUNDS		89,474

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, and in accordance with 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) (as amended for accounting period commencing 1 January 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006, and the Charities Act 2011.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Charity status

The Charity is registered as a CIO on 23 September 2023. It is governed by its Trustees.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where there are designated funds, it comprises unrestricted funds that have been set aside by the Trustees for purposes.

Where there are restricted funds, it would be funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

1.4 Going concern

The charity's financial plan and projection show that Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.5 Incoming resources

Income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes (continued)

1.6 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the church's operations.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised if they can be used for more than one year.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings, and equipment over five years.

1.8 Taxation

As a registered charity, London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable

1.9 Leasing and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets financial activities incorporating income and expenditure account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.10 Cash at Bank and In hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. The Charity has an opening cash balance £62,017 from previous years fund raising activities.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Utilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes (continued)

	TOTAL
	2024
	£
2. DONATIONS	
Members contributions	31,701
Tithes and Offerings	19,409
	<u>51,110</u>
3. CHARITABLE ACTIVITIES	
Collections	12,045
Gift aid	6,304
	<u>18,349</u>
4. OTHER INCOME	
B/f funds of old charity April 2020	62,017
Add: income from monthly gatherings	5,910
Less: monthly gathering expenses	(5,910)
Less: Storage costs 3 years to August 2023	(12,585)
Fund transferred from old charity Sep-23	<u>49,432</u>
5. COST OF CHARITABLE ACTIVITIES	
Allowances	15,329
Administrative costs	828
Donation	1,586
Fixtures and Fittings	3,262
Rent & Storage	8,412
	<u>29,417</u>
6. FIXED ASSETS	
Fixtures and fittings	<u>8,765</u>
7. CASH AT BANK AND IN HAND	<u>76,095</u>
8. DEBTORS	
Accrued income - giftaid	6,304
Other	180
	<u>6,484</u>
9. LIABILITIES	
Accrued expenditure	1,870
	<u>1,870</u>

London Debre Semayat Medhanealem & St. Gabriel Ethiopian Orthodox Tewahedo Church

Notes (continued)

10. RESERVES

	Unrestricted	Designated	Restricted	TOTAL
	Building Fund	Building Fund	Building Fund	2024
	£	£	£	£
Opening reserves				
Surplus in the year	40,042	-	49,432	89,474
Transfers	(25,042)	25,042		-
Carried forward balance	15,000	25,042	49,432	89,474