

**ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON
AND IRELAND DIOCESE LEEDS DEBRE SEBHAT MEDHANEALEM
CHURCH**

**Trustees' Annual Report
31 December 2024**

Charity number: 1208329

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Trustees' Report

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebat Medhanealem Church was constituted as a Charitable Incorporated Organisation (CIO) on **20 May 2024** and is regulated by the **Charity Commission for England and Wales** under the new charity number **1208329**.

It was previously operational under another charity, Leeds Debre Sibhat Medhanealem Ethiopian Orthodox Tewahido charity number **1166384**. The Trustees decided to change the legal structure of the charity by establishing a new CIO, registered as a separate charity.

On **20 May 2024**, the activities, assets and liabilities of Leeds Debre Sibhat Medhanealem Ethiopian Orthodox Tewahedo (**charity number 1166384**) were transferred to Ethiopian Orthodox Tewahedo Church United Kingdom and Ireland Diocese Leeds Debre Sebat Medhanealem Church **Charity CIO (charity number 1208329)**, a Charitable Incorporated Organisation established to continue the work of the former charity.

The transfer was made at net book value, and the CIO continues to pursue the same charitable purposes, with the same governance arrangements and operations. The financial report covers for the period 20 May 2024 to December 2024.

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 regarded as the successor of the Holy Apostles and, as such, is entrusted by the Holy Spirit and the EOTC to oversee and 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 within their respective diocesan territories.

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebat Medhanealem Church is part of the Ethiopian Orthodox Tewahedo Church under the direct jurisdiction of the **Diocese of the United Kingdom and Ireland**.

The **Parish Administration Council (Trustees)** is responsible for the day-to-day running of the Church's activities and for overseeing the financial and legal affairs 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's main objective is to advance Christianity for the public benefit, in line with the tenets and traditions of the Orthodox Tewahedo Church.

Achievements and Performance

Over the past year, our focus has been on providing regular Mass services and other religious activities for our members and the wider community. In addition to these services, we have

held several major events, including our annual Christmas celebration, Easter Mass, and other significant religious festivals.

We have also supported various Gospel conferences and fundraising activities, which have strengthened our community and allowed us to share our faith with others.

With the generous support of our members, the charity successfully purchased its own church building in October 2024, marking a significant milestone in our development.

Funding and Contributions

Our work is primarily funded through membership fees and donations received during Mass services. We are pleased to report a significant increase in contributions this year, which made it possible to purchase the church property and continue to maintain our operations, support our mission, and expand our outreach.

We are deeply grateful for the ongoing generosity of our members and for the numerous donations both financial and voluntary that have enabled us to thrive and grow. The time, commitment, and resources given by our community have been invaluable in supporting our shared faith and mission.

Overall Benefit and Impact to the Community

The Trustees are aware of the Charity Commission's guidance on public benefit and believe that the Church's activities, as outlined above, provide substantial public benefit in line with that guidance.

The Church's religious services are a source of spiritual comfort and healing for its congregation. It plays a vital role in the lives of its members and the wider community as a pillar of faith, values, and cultural identity.

The Church also contributes to the wellbeing of its members by helping address challenges such as social isolation, ageing, and migration. Through its pastoral care, the Church provides emotional and social support, visiting the sick and imprisoned, and offering prayers for the living, the departed, and the wider world.

These spiritual and social services not only benefit individuals but also contribute to wider community cohesion and wellbeing, reducing social pressures and supporting a more harmonious society.

Acknowledgements

The Parish Administration Council (Trustees) wishes to express its heartfelt gratitude to all clergy who serve the Church with dedication and passion, upholding the traditions and teachings of EOTC.

We also extend our sincere thanks to our many volunteers who carry out countless activities without which none of the Church's services would be possible.

The Trustees are deeply appreciative of everyone who has contributed in any way to the benefit of the Church and communities.

Declaration

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

Signed on behalf of the TrusteeA handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke at the end.

Rev Kefeyalew Aschalew

Date: 28 October 2025

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ETHIOPIAN ORTHODOX
TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE LEEDS DEBRE SEBHAT
MEDHANEALEM CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 20 MAY 2024 TO 31
DECEMBER 2024

I report to the charity trustees on my examination of the accounts of Ethiopian Orthodox Tewahedo Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church for the year period 20 may 2024 to 31 December.

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.



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**ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE LEEDS DEBRE SEBHAT MEDHANEALEM CHURCH
STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR PERIOD 20 MAY 2024 -DECEMBER 2024**

	NOTE	Unrestricted	Restricted	TOTAL	2024
		£	£	£	
Incoming resources					
Income from:					
Donations	2	16,021			16,021
Fund raising event	3	1,894			1,894
Charitable activities	4	78,907			78,907
Other Income	5	430			430
Total		97,252	0		97,252
Resources expended					
Expenditure on:					
Charitable Activities	6	22,738	0		22,738
Raising Funds	7	1,052			1,052
Total		23,790	0		23,790
Net Income		73,462	0		73,462
Funds					
Funds transfered from old charity to the new CIO		293,860			
Total Funds Carried Forward		367,322	0		73,462

**ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND
IRELAND DIOCESE
LEEDS DEBRE SEBHAT MEDHANEALEM CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2024**

		2024
	NOTES	£
FIXED ASSETS		
Tangible Assets	8	254,254
TOTAL FIXED ASSETS		254,254
CURRENT ASSETS		
Cash at bank and on hand	9	113,069
TOTAL CURRENT ASSETS		113,069
NET ASSETS		367,323
REPRESENTED BY		
Income & Expenditure	10	73,462
Fund transferred from the old charity		293,860
ACCUMULATED FUNDS CARRIED FORWARD		367,322

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.

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebat Medhanealem 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 20 May 2024 and it is governed by its Trustees. T

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 charity used its restricted funds to buy a church building during the year. 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 charity has entitlement to its income, it is probable that the income will be received and the amount of Income receivable can be measured reliably.

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 with a cost exceeding £500, and an expected useful life of more than one year, are treated as capital items.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on 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	33%
Building	2%

1.8 Taxation

As a registered charity, Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebat Medhanealem Church is exempt from tax on income.

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash held at bank and Petty cash.

2 Donations	£
Donation from members	13,080
Tithes and Offerings	2,941
	<u>16,021</u>
3 Fund Raising Activities	
Fund raising event	1,894
4 Charitable activities	
Collections	73,527
Members contribution	4,320
Service- Christining, Wedding & Fithat	1,060
	<u>78,907</u>
5 Other income	
	430
	<u>97,252</u>
6 Cost of charitable activities	
Allowances	11,685
Administrative costs	5,012
Small Item purchases	686
Rent	4,094
Depreciation	1,261
	<u>22,738</u>
7 Cost of Raising Funds	
Events	1,052
	<u>1,252</u>
8 Fixed assets	
Building	252,925
Fixture & Fittings	2,590
Less: Accumulated Depreciation- Building	1,012
Accumulated Depreciation- Fixture & Fittings	249
	<u>254,254</u>
9 Cash at bank and on hand	<u>113,069</u>

10 Reserves**Unrestricte**

	£
Opening reserves -fund transferred from old charity	293,860
Surplus in the year	
	<u>73,462</u>
Funds Carried forward	<u>367,322</u>