

# Eritrean Orthodox Christian Community Church (St. Mary) SCIO

Scotland · Charity number SC047798

## Details

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**Known as** St. Mary

**Status** Active

**Legal form** SCIO (Scottish Charitable Incorporated Organisation)

**Registered** 2017-10-06

**Register** [View on the OSCR register](#)

## Contact

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**Address** 354 Warriston Street  
G33 3AX

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion', 'the promotion of religious or racial harmony'

**What the charity does:** The Charity is set up to advance the Christian Orthodox religion in Glasgow according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin. The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: - ? Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the departs...etc) ? Conducting Orthodox church bible studies and religious teachings ? Public celebrations of religious festivals ? Distributing literature on Christian Orthodox religion in order to enlighten others about the religion ? Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations ? Providing pastoral care for people working in the parish

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** 4.1 The advancement of religion. The advancement of religion in Scotland in particular Orthodox Christianity, amongst both the Eritrean and other communities in Glasgow by providing a place where people can come together for the purposes of worship and fellowship. 4.2 The promotion of religious or racial harmony. The promotion of religious harmony in Scotland between people of differing faiths through the teaching and encouragement of mutual understanding and respect for one another.

## Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £0      | £0          | -      | 0         |
| 2024-12-31 | £27,026 | £15,775     | -      | 0         |
| 2023-12-31 | £55,300 | £36,829     | -      | 0         |
| 2022-12-31 | £32,195 | £14,975     | -      | 0         |
| 2021-12-31 | £47,286 | £15,452     | -      | 0         |

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# Accounts

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**Charity Registration Number: SC047798**

**Eritrean Orthodox Christian Community Church (St. Mary)**

**Trustees' Annual Report and Unaudited Accounts**

**From 01 January 2024 to 31st December 2024**

## **Eritrean Orthodox Christian Community Church (St. Mary)**

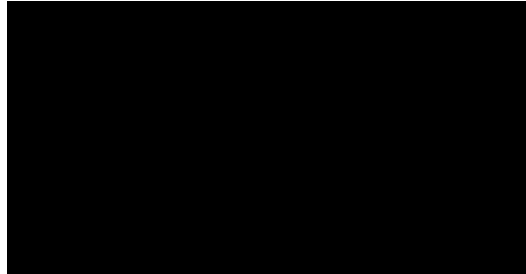
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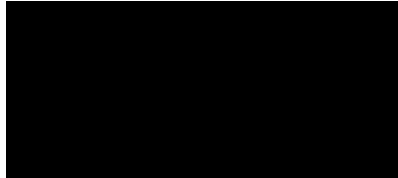
**Eritrean Orthodox Christian Community Church (St. Mary)**

**Charity No:** SC047798

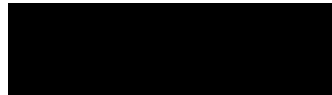
**Trustees:**



**Trustees Resigned:**



**Secretary:**



**Registered Office:** 538 Carntyne Road  
Glasgow  
G32 6ET

**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Trustees Report**  
**For The Year Ended 31 December 2024**

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The Trustees of Eritrean Orthodox Christian Community Church (St. Mary) are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 January 2024 to 31 December 2024. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

**Aim and Purpose**

The Charity is set up to advance the Christian Orthodox religion in Glasgow according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin.

**Objectives and Activities**

The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: -

- ❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the departed...etc)
- ❖ Conducting Orthodox church bible studies and religious teachings
- ❖ Public celebrations of religious festivals
- ❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
- ❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
- ❖ Providing pastoral care for people working in the parish

**Structure, Governance and Management**

**Governing Document**

Eritrean Orthodox Christian Community Church (St. Mary) is a registered Scottish charity (SC047798), with effect from 6th October 2017.

The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the charity.

**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Trustees Report-Continued**  
**For The Year Ended 31 December 2024**

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**Appointment of Trustees**

As set out in the Articles of Association those members of the church who are registered in the church register elect Trustees. All those who attend our services being members of the congregation are encouraged to register as members.

Once appointed a Trustee serve for three years after which period, they put themselves forward for reappointment.

The Trustees who served during the period are set out on page 3. The Trustees meet quarterly. The Trustees have nominated a number of working groups, which meet regularly to develop new programmes/activities, to assess progress as well to look for new and bigger church.

**Review of Activities**

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conducted marriage, funeral and christening services.

The church is currently conducting its services in its owned church which allows a flexible hour on Sunday. We have made available our church hall to be used by the slimming old once a week. We would like to welcome other communities to attend our mass as well as to use the halls for good course.

**Financial Results**

**Statements of Financial Activities**

Surplus for the year ended is **£11,251**. Statements of Financial Activities are shown on page 7.

**Balance Sheet**

The church has unrestricted and restricted fund balance of **£267,169** and £0, respectively at the reporting date. Balance Sheet is shown on Page 8.

**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Independent Examiner's Report**  
**For The Year Ended 31 December 2024**

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I report on the accounts of the Charity for the year ended 31 December 2024 which are set out on pages 7 to 9.

**Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- \* examine the accounts under section 145 of the 2011 Act;
- \* follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \* state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- \* accounting records were not kept in accordance with section 130 of the Charities Act or
- \* the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



24-Sep-25

**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Statements of Financial Activities**  
**For The Year Ended 31 December 2024**

|                                         | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>2024<br>£ | Unrestricted<br>Fund<br>£ | Restricted<br>Fund<br>£ | Total<br>2023<br>£ |
|-----------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| <b>RECEIPTS &amp; PAYMENTS ACCOUNT</b>  |                           |                         |                    |                           |                         |                    |
| <b>Receipts</b>                         |                           |                         |                    |                           |                         |                    |
| Membership Fee                          | 13,656                    | -                       | 13,656             | 15,120                    | -                       | 15,120             |
| Tithe (10% Gratitude Payment)           | -                         | -                       | -                  | -                         | -                       | -                  |
| <b>Gifts and Donation</b>               |                           |                         |                    |                           |                         |                    |
| Donations (Moba)                        | 10,520                    | -                       | 10,520             | 22,893                    | -                       | 22,893             |
| Promise                                 | 1,340                     | -                       | 1,340              | -                         | -                       | -                  |
| Sunday School                           | -                         | -                       | -                  | -                         | -                       | -                  |
| Others                                  | -                         | -                       | -                  | 10,535                    | -                       | 10,535             |
| <b>Income from Church Services</b>      |                           |                         |                    |                           |                         |                    |
| Charitable Activities                   | 810                       | -                       | 810                | 6,452                     | -                       | 6,452              |
| Marriage                                | 450                       | -                       | 450                | 300                       | -                       | 300                |
| Funeral                                 | 250                       | -                       | 250                | -                         | -                       | -                  |
|                                         | <b>27,026</b>             | <b>-</b>                | <b>27,026</b>      | <b>55,300</b>             | <b>-</b>                | <b>55,300</b>      |
| <b>Payments</b>                         |                           |                         |                    |                           |                         |                    |
| Charitable Activities                   | 14,287                    | -                       | 14,287             | 8,929                     | -                       | 8,929              |
| Staff Related Costs                     | -                         | -                       | -                  | -                         | -                       | -                  |
| Costs of Merchandise                    | 1,063                     | -                       | 1,063              | -                         | -                       | -                  |
| Others                                  | 425                       | -                       | 425                | 27,900                    | -                       | 27,900             |
|                                         | <b>15,775</b>             | <b>-</b>                | <b>15,775</b>      | <b>36,829</b>             | <b>-</b>                | <b>36,829</b>      |
| <b>Excess of Receipts over Payments</b> | <b>11,251</b>             | <b>-</b>                | <b>11,251</b>      | <b>18,471</b>             | <b>-</b>                | <b>18,471</b>      |
| <b>Funds Brought Forward</b>            | <b>255,918</b>            | <b>-</b>                | <b>255,918</b>     | <b>237,447</b>            | <b>-</b>                | <b>237,447</b>     |
| <b>Funds Carried Forward</b>            | <b>267,169</b>            | <b>-</b>                | <b>267,169</b>     | <b>255,918</b>            | <b>-</b>                | <b>255,918</b>     |

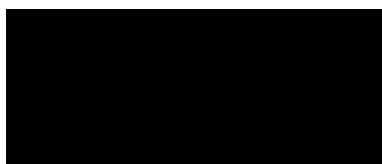
**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Balance Sheet**  
**As at 31st December 2024**

|                                              | <b>2024</b>          | <b>2023</b>          |
|----------------------------------------------|----------------------|----------------------|
| <b>Fixed Assets</b>                          |                      |                      |
| Tangible Assets                              | 190617               | 190,823              |
| Investments                                  | <u>0</u>             | <u>0</u>             |
| <b>Total Fixed Assets</b>                    | <b>190616.88</b>     | <b>190822.5</b>      |
| <b>Current Assets</b>                        |                      |                      |
| Debtors                                      | 0                    | 0                    |
| Cash at bank & in hand                       | <u>119196</u>        | <u>107465</u>        |
| <b>Total Current Assets</b>                  | <b>119196</b>        | <b>107465</b>        |
| <b>Liabilities</b>                           |                      |                      |
| Creditors amount falling due within one year | <u>0</u>             | <u>0</u>             |
| <b>Net Current assets</b>                    | <b>119196</b>        | <b>107465</b>        |
| <br>Total assets less current liabilities    | <br>309813           | <br>298562           |
| Creditors amount falling due after one year  | <u>42644</u>         | <u>42644</u>         |
| <b>Net Assets</b>                            | <b><u>267169</u></b> | <b><u>255918</u></b> |
| <br><b>The funds of the charity:</b>         |                      |                      |
| General Reserve                              | 0                    | 0                    |
| Unrestricted income funds                    | 267169               | 255918               |
| Restricted income funds                      | <u>0</u>             | <u>0</u>             |
| <b>Total Funds</b>                           | <b><u>267169</u></b> | <b><u>255918</u></b> |

For the year ending 31 December 2023 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 7 to 8 were approved by the Trustees on 30 September 2024 and signed on their behalf by:



**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2024**

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**1. Statutory Information**

The Church is a registered Scottish charity (SC047798), the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

**2. Principal Accounting Policies**

**a) Accounting Convention**

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

**(b) Income**

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

**(c) Expenditures**

Expenditures are included when incurred.

**(d) Taxes**

The Church is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from corporation tax on its charitable activities.

**(e) Debtors**

Debtors are collected within one year of the reporting period and carried at their transaction price.

**(f) Unrestricted Fund**

Funds are donations and other incoming resources receivable or generated for the objective of the Church.

**(g) Restricted Fund**

Funds are to be used for the specific purposes as laid down by the donor. Expenditures which meet these criteria is charged to the fund.

**(h) Going Concern**

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the church's ability to continue as a going concern.

The impact of COVID-19 on future performance and might therefore require disclosure in the financial statements, but the trustees have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

**Eritrean Orthodox Christian Community Church (St. Mary)**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2024**

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**(i) Tangible Fixed Assets**

|                                  | <b>Church<br/>Buildings</b> | <b>Computers &amp;<br/>Equipment</b> | <b>Totals</b>  |
|----------------------------------|-----------------------------|--------------------------------------|----------------|
|                                  | £                           | £                                    | £              |
| <b><u>Cost</u></b>               |                             |                                      |                |
| As at 01.01.2024                 | 190,000                     | 4,200                                | 194,200        |
| Additions                        | -                           | -                                    | -              |
| Disposals                        | -                           | -                                    | -              |
| As at 31.12.2024                 | <u>190,000</u>              | <u>4,200</u>                         | <u>194,200</u> |
| <br><b><u>Depreciation</u></b>   |                             |                                      |                |
| As at 01.01.2024                 | -                           | 3,378                                | 3,378          |
| Charge for the year              | -                           | 206                                  | 206            |
| On Disposal                      | -                           | -                                    | -              |
| As at 31.12.2024                 | <u>-</u>                    | <u>3,583</u>                         | <u>3,583</u>   |
| <br><b><u>Net Book Value</u></b> |                             |                                      |                |
| As at 31.12.2024                 | <u>190,000</u>              | <u>617</u>                           | <u>190,617</u> |
| As at 31.12.2023                 | <u>190,000</u>              | <u>823</u>                           | <u>190,823</u> |

Computer & equipments are depreciated at 25% reducing balance method, while church building is not depreciated.