



**Annual Report
and
Financial Statements
of
Eritrean Beth-El Church in London
Year ended 31st of December 2020**

Charity Number: 1083084

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Registered Charity Number: 1083084

Registered Office Units 1 and 2 Oska Building
Empress Works
Boreham Road
N22 6SL

Board of Trustees

Tibrah Hagos Ghiday	Chair
Goitom Gulay	Treasurer
Goitom S Mebrahtu	Secretary
Asheber Tesfay	
Nathnael Yemane	
Biniam Habtom	
Musie Habte	

Bankers Barclays Bank
Brixton Branch
463-465 Brixton Road
London
SW9 8HL

Eritrean Beth-el church in London

Trustees report

For the year Ended 31 December 2020

The Trustees present their report with financial statements of the charity for the year ended 31 December 2019. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Eritrean Beth-el Church in London is a Church and a Charity registered with the Charity Commission for England and Wales.

The management of the church is the responsibility of the Trustees who are appointed on a permanent basis. The Trustees meet on quarterly basis. The day to day management including the implementation of strategies approved by the Trustees is delegated to the Elders Board, whose members are elected by the members of the church on Five years interval. There are 3part-time pastors and 1 part-time office admin employed by the church.

TRUSTEES' INDUCTION AND TRAINING

New Trustees are trained by a delegate of the chair using the charity commission guidance paper. Existing Trustees attend training from time to time to keep up-to-date with the latest requirements and best practice. In addition, informal learning continues to take place on an on-going basis.

RISK MANAGEMENT

The Trustees have the duty to identify and review the risk to which the church is exposed to and ensure appropriate controls are in place to provide a reasonable assurance against the identified risks. The Trustees have assessed all the major risks that may affect the operation of the church in the foreseeable future and are satisfied that there are systems in place to manage the exposure to them.

FREEHOLD PROPERTY

The Trustees act as custodian (registered owners) of Eritrean Beth-el Church in London main freehold property which is used as its place of worship (Unit 1 and 2 Oska Building, empress work, Boreham Road, Turnpike Lane, London N22 6SL) and (Sterling Road, Wood Green, N22 5BT) which is currently rented to another church as a place of worship.

OBJECTIVES AND POLICIES

- 1) To advance religion among the Eritrean Community in United Kingdom by proclaiming the gospel of Lord Jesus Christ in their mother tongue.
- 2) To advance the education of the Eritrean Community in the United Kingdom in all matters relating to their indigenous and British culture and way of life.
- 3) To provide advice, information and practical assistance to those members of the Eritrean Community who are in need of such service.

ACHIEVEMENT AND PERFORMANCE

During 2020 The church operated its work and all services from its main church at Boreham Road in Turnpike lane wood green N22 (Sunday services and mid-week service), this building is also used as the base for small group prayer, bible study, support, advise, counselling and other small to medium size meetings. The board of Elders consists of 11 people with three of the leaders being paid a part time salary working for 16 hours a week.

The board of Elders works closely with the church trustees, the church Deacons and the wider church membership.

EBC is a member of Alliance of Eritrean churches in the United Kingdom and continues to work in partnership with all churches and carry out its outreach work within the United Kingdom.

Prayer Group

In January and February, the prayers activities were delivered in person once a month on the last Saturday of the month from 11am to 5pm and via conference call every morning Monday to Sunday from 5am to 7am and every evening Monday to Friday 7pm to 9pm. However due to the Covid 19 pandemic lockdown from March to December, all the prayer activities were delivered via Zoom

Comparing to the previous years the prayer line and intercession department (the prayer team) were very busy in 2020. We had prayers every day from 5am to 7am in the morning, however there were times that the prayer continued until 9am because member wanted to keep praying. Also on the evening prayer from 7pm to 9pm, at times the prayer would stay until 10pm or 11pm because of demands.

Eritrean Beth-el Church in London

Trustees report - continued

For the year Ended 31 December 2020

Many of our members were sick with Covid -19 and hospitalised, therefore at the request of their friends and family we held prayers anytime during day time. We had many phone calls needing urgent prayer requests and pray for them via zoom. After continuous prayer for those in hospitals we did a follow up by calling their family members. We held Prayers for our brothers and sisters who are in prison cell in Eritrea and all over the world because for their faith. Also Prayer for those who are in prison cells in Eritrea because of their political opinions and prisoners of conscious. Prayer for our people, our country Eritrea, Ethiopia and all our neighbours. Because of the demand we opened the zoom prayer line 24 hours so people can go and pray with their teams and families. These are the main points we have done in 2020.

Bethel Bible College (BBC)

Bethel Bible College sessions has the aim of supporting students within the Eritrean community in their education. The college has two programmes Certificate and Diploma courses. The Certificate course is one year programme while the Diploma runs for two years.

The courses are conducted both face to face in branches of the college, including in United Kingdom (London and Birmingham), in Canada (Kitchener), in Germany (Koln), in Holland (Aarhus), in Switzerland (Aarau) and in Sweden (Stockholm); as well as distance learning modes. For the distance learning mode synchronous learning with live video streaming of the face-to-face classroom are streamed to students across the World via Moodle Learning Management System. The Live Streamed video lessons are also being recorded and loaded into Moodle Learning Management System (LMS) for a synchronous learning; making the delivery of the content more flexible for students, who are unable to attend the face-to-face sessions for many different reasons including distance and time restrictions.

Due to the pandemic, our college did not interrupt delivering its courses; however, the face to face sessions at the main college in London, United Kingdom and the branches in the following countries including Germany (Koln), Holland (Aarhus), Switzerland (Aarau) and Sweden (Stockholm), were switched to virtual classroom session on ZOOM. In one branch (Kitchener, Canada) however, continued their face to face sessions depending on the restrictions and regulations in respective country. Also we had to close down the Birmingham branch in United Kingdom due to an administrative issues.

During this period bible theology, doctrinal, bible books, as well as Languages (such as Tigrinya & Biblical Greek), courses are given. The number of students enrolling to the Certificate course and who complete the course successfully increases every year. Most of the students who completed the Certificate course successfully, continue to study the Diploma course.

This academic year (2020) we have started with a greater number of students energised by the good previous students and the online streaming of the lessons. Currently 289 Certificate, 73 Diploma, 46 Advanced Diploma students from across the World are attending the college. Our plan is to expand the programme to reach more members of the community, especially people in disadvantaged areas such as those who cannot access to a theology course in the places, they reside including refugee camps.

In academic Year 2021, the college has a plan open more branches in the following countries including, in Ethiopia (Addis Ababa), in Sudan (Khartoum, Kassala and 1 in Shagarab refugee camp, Juba-South-Sudan and in Uganda (Kampala on the pipe).

Youth and Children Ministry

The majority of the congregation consists of young families and a large number of the congregation is also involved in fostering children and young people in care. Currently the church has around 120 children and young people among its congregation. There are four groups or Sunday school to cater for this and the youth and young people meet each Sunday from 2 pm to 5pm immediately after the main service at the church premises.

The youth service also has Friday bible study class held between 7- 9pm each week. This service mainly caters for young people 16 plus as many of them come from across London and the southeast. The teaching covered during this period includes, discipline and self-control, baptism of water and spirit and deliverance.

During the year 2020 the youth service has developed a mentoring project whereby the older youth who are currently at university are linked with the churches younger group in order to support and engage them with their academic studies.

From March 20 to December 20 during the pandemic the Youth service had to adjust the way it works and stopped all face to face contact with meetings and other fellowship being carried out via Zoom Virtually. The Friday bible study, Sunday service and any other activities were carried out via this medium.

Moving the services to virtual had its advantage and disadvantage, while on one hand the participation of the Youth increased in number and some who may not have been able to join the face-to-face meeting started joining, on the other hand the young people stated that they missed meeting each other and having fellowship in the Norman way.

Woman ministry

The churches woman's ministry operates from four zones of London, East, west, North and South London. The focus of this ministry includes supporting the vulnerable through phone call and visits as well as prayer and having fellowship.

A joint meeting of all the woman within the church is carried out four times a year at the main church's premises. In addition, a monthly zone meeting / fellowship also takes place by hiring local halls.

The woman's ministry is also active in supporting bereaved families and those who are in hospital and most vulnerable members of the church. This service became more relevant and important during the pandemic as a number of the older members of the church were house bound and needed support. The woman's ministry increased their frequency of phone calls and other means of checking on those who are vulnerable and successfully supported a number of them during this period.

From March 20 to December 20 all services were carried out virtually. During May 2020 a virtual woman's conference was carried out that allowed several women from across the world to join

Sunday School

Sunday School has different age groups, 3-5 Bubbles, 5-8 Splash, 8-11 Xstream, 11-14 Grid, 14+ Youth. There are more than one hundred children of all age groups. The church accommodates classrooms for each age group with average of 30 children per classroom.

When the lockdown was imposed at the beginning of March 2020, the Sunday school service did not resume until August of the same year. In August 2020, the Sunday schools began broadcasting Sunday school service every Sunday for approximately one hour. The service consists of worship songs, arts and crafts, a short sermon, biblical question and answer session. This gives the children a very good opportunity to participate and be interactive with their peers. Each week a topic will be given to the children who would like to participate and they would prepare a short video on the given topic and send it to the media team. The service was broadcasted on YouTube and many families around the world benefited from it, not only the local church.

Even though we were not able to see each other face to face, the Sunday school teachers organised a zoom meeting with the children for a catch-up and fun activities for more than one occasion. During the zoom meeting, we get to listen to the children how the lockdown has affected them, what they would like to do, what they miss most. Also organised a bit of a fun activity.

When the church was allowed for small gatherings, the youth started to meet every Sunday at the church premises, adhering to social distancing and face covering. The church premises were clearly marked with social distancing signs and one-way system.

Mission Department

The Mission Department has not been very active for the past 18 months. This is due to the Corona Virus. All trips to mission fields in the Horn of Africa has been suspended until late this year.

Family Ministry

The Family Ministry have had to suspend all their activities due to Covid 19 lockdown.

Worship Team

The choir activities were as usual in Jan and Feb 2020, including in person practice every Tuesday evening from 7pm to 9pm and Sunday morning from 9:30am to 10:30am at the church premises. Then the regular Sunday church services from 11am to 1pm. However due to the global pandemic and domestic restrictions our choir practise sessions and church services were disrupted, hence we set up weekly zoom online prayer meetings on Saturdays. In regards to serving our community through worship songs we introduced a service scheme on voluntary basis. Therefore choir members met in small groups of 5-6 and recorded songs in church. Those recordings were then broadcasted on the church YouTube channel every Sunday morning. As the government started to ease the restrictions from Oct/2020 we commenced serving live in church premises in small groups in accordance to the government restriction rules.

FINANCIAL REVIEW

Reserves Policy

The Trustees are aware of the requirements of the charity to have a Reserve policy and aim to maintain a target balance of three months operation costs at any time to ensure on going delivery of its charitable objectives.

Principal Funding

This is provided mainly through voluntary tithes and offerings by members and through gifts aid scheme. Pledges are also taken for specific projects whenever needed.

Financial Review

Eritrean Beth-el Church London had incoming resources of £188,971 as shown on the statement of financial activities. Resources expended in undertaking its charitable activities amounted to £135,631 resulting in a surplus of £53,340. All the church assets are held for the furtherance of its objectives.

PUBLIC BENEFIT STATEMENT

The Trustees in determining how best to pursue these objectives, have taken on board guidance from Charity Commission in Section 17(5) of the Charities Act 2011, including the guidance on the Advancement of Religion for public benefit.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust of the deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and the apply them consistently;
- observe the method and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the basis of current concerns unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy, the financial position of the charity at any time and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:



Goitom S Mebrahtu

Date: 24/10/21

I report on the account of Eritrean Beth-el Church in London for the year ended 31 December 2020 set out on pages 2 to 12.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The 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, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the Charity Act ;
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Independent examiner
Dawit Araya
7 Hasted Close DA9 9HS

Eritrean Beth-el Church in London
Statement of Financial Activities
For the year Ended 31 December 2020

	Notes	General funds 2020 £	2019 £
INCOMING RESOURCES			
Incoming Resources from charitable activities:	3	99,399	128,947
Activities for generating funds	2	9,121	3,335
Other incoming resources	4	80,451	84,672
Total incoming resources		188,971	216,954
RESOURCES EXPENDED			
Charitable activities	5	135,631	153,338
Total resource expended		135,631	153,338
Net incoming/(outgoing)resources for the year/ Net income / (expenditure) for the year		53,340	63,616
Total funds brought forward		720,007	656,391
Total funds carried forward		773,347	720,007

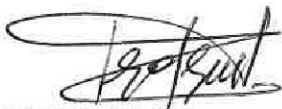
The statements of financial activities includes all gains and losses in the year and therefore a

All of the above amounts relate to continuing activities.

Eritrean Beth-el Church in London
Balance Sheet
At 31 December 2020

		2020		2019	
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible assets	8		839,313		865,852
CURRENT ASSETS					
Cash at bank and in hand		227,194		177,695	
Prepayment					
CREDITORS					
amounts fallings due within one year		2431.51		<u>3089.14</u>	
Net current assets			<u>224,762</u>		<u>174,606</u>
TOTAL ASSET LESS CURRENT LIABILITIES			1,064,075		1,040,458
CREDITORS					
Amounts falling due after more than one year	7		<u>-290,728</u>		<u>-320,451</u>
NET ASSETS			773,347		720,007
FUNDS					
General Purpose Fund			<u>773,347</u>		<u>720,007</u>

The Financial statements were approved by the board of Trustees on 24 October 2020 and were signed on its behalf by:



Goitom Gulay (Treasurer)

The notes from Page 13 to 16 forms part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), The Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are recognised in the Statement of Financial Activities when the amounts are realised and can be quantified with reasonable accuracy. Church collections and gifts to the church are recognised as income when received.

Grants and donations are only included in the SOFA when on receipts.

Tax reclaim on donations and gifts

Incoming resources from tax reclaims are included in the SOFA on accruals basis.

Gifts in kind are accounted for at a reasonable estimate of their value to the Church or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distribution by the Church.

Donated services

The Charity does not quantify and include services provided by the volunteers in the financial statement as the costs of collecting such data is considered to be more than any benefit to the charity. The value of the voluntary help is however described in the trustees, annual report.

Investment income , gains and losses

Investment income is included in the financial statements when received. Gains and losses on sale of investments or resulting from revaluation of investments are determined at point of disposal or revaluation. Gains or losses arising at the point of revaluation are not included in the accounts.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property (Building)- 2% straight line basis

Musical instruments and office equipment - 25% Reducing balance basis

2. ACTIVITIES FOR GENERATING FUND

	2020	2019
	£	£
Building Fund	6,365	2,908
Fund raising Sales	2,756	427
	<u>9,121</u>	<u>3,335</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2020	2019
	£	£
Tithes and Offerings	85,273	118,404
Tax reclaimed on Gift Aids	14,127	10,542
	<u>99,399</u>	<u>128,946</u>

4. OTHER INCOME

	2020	2019
	£	£
Rent	4,050	23,460
Deposit Interest	144	186
Refund	1,149	0
Contribution	649	11,677
Gift	40	0
Tuition Fee	62,993	49,349
HMRC Covid Grant	11,426	
	<u>80,451</u>	<u>84,672</u>

5. CHARITABLE ACTIVITIES COSTS

	2020	2019
	£	£
Payment for the Ministers	46,989.05	40,450
PAYE and NI	4,258.20	1,302
Office Materials	2,777.20	4,668
Insurance	1,210.67	1,164
Donation & Gifts	15,731.38	7,862
Bible,Cassettes,News Papers etc.	7,389.00	8,372
Travel & Subsistence	3,440.54	3,746
IT and Office machines Maintenance	454.85	2,876
Telephone, Gas & Electricity	5,321.74	5,069
Conference & Training		17,404
Catering & Refreshment	1,095.24	5,606
Printing, Stationery, Photocopy, Postage	3,364.70	4,796
Bank Charges	669.55	1,300
Premises Expense	3,209.05	3,852
Professional Fee	1,440.00	
Membership Fee	290.00	940
Mortgage Payment	11,087.81	13,730
Repair/Maintenance of Property	363.00	2,584
Depreciation	26,539.27	27,618
	<u>135,631</u>	<u>153,338</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

During the year and in the previous years, no Trustee received remuneration, benefit in kind or had

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020	2019
	£	£
Bank Loan	<u>290,728</u>	<u>320,451</u>

The Bank loan is a commercial mortgage secured by charges on Eritrean Beth-el Church in London's premises at Unit 1 and 2 Oska Building, Empress Works, Boreham Road, N22 6SL.

8. TANGIBLE FIXED ASSETS

Cost	Office Equipment & Musical Instrument	Property	Total
At 01/01/2020	123,461	1,010,181	1,133,642
Additions	0		0
Disposal			0
At 31/12/2020	123,461	1,010,181	1,133,642
Depreciation			
At 01/01/2020	98,118	169,672	267,790
Additions	6,336	20,204	26,539
Disposal			0
At 31/12/2020	104,454	189,875	294,329
Net Book Value			
At 01/01/2020	21,754	860,713	
At 31/12/2020	19,007	820,306	839,313