



**Annual Report
and
Financial Statements
of
Eritrean Beth-El Church in London
Year ended 31st of December 2022**

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

The Trustees present their report with financial statements of the charity for the year ended 31 December 2022. 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 3 part-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 2022 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

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.

Bethel Bible College (BBC)

Bethel Bible College sessions has the aim of supporting students within the Eritrean community in their education. The sessions are conducted both face to face and distance learning modes. For distance learning mode synchronous learning with live video streaming via Zoom, are streamed to students across the World. Streamed video lessons are also loaded into Moodle Learning Management System for LMS for asynchronous learning, making the delivery of the content more flexible for students that cannot attend face-to-face sessions or the live video streaming, for many different reasons including time restrictions. The lessons sessions are mainly conducted via Zoom with live video streaming, also delivered Face-to-Face to students, in branches including Addis Ababa Ethiopia, Juba & Kassala, Sudan, Jeddah & Riyadh, Saudi Arabia and Edmonton, Canada. During this period 10 bible theology courses to each classes including Certificate, Diploma, Advanced Diploma and a Tigriña Language Grammar courses are given.

The programme started with 27 students for the first time as pilot Face-to-Face project commencing January 2017 till December 2017. In 2018 the number of students increased to 58 who completed the courses successfully with 33 Face-to-Face from Local churches in London as well as 28 online distance and graduated at certificate level. In year 2019, the college extend the courses to diploma level and enrolled students from all over the world including Europe, Canada, America, Australia, Africa and Israel, energised by the good previous student's engagements and the successful delivery of the online streaming of the lessons. Every year most of the certificate students continue their studies into the Diploma courses. In year 2021 the college also introduced a new course in Advanced Diploma level.

In year 2022 the college successfully delivered all lessons in three of the levels Certificate, Diploma and Advanced Diploma, and celebrated graduation ceremony in all of the countries, including London, UK, Germany, Denmark, Juba & Kassala, Sudan, Jeddah, Saudi Arabia and Edmonton, Canada and Houston Texas, USA. The following number of students completed their lessons and attended graduation ceremony.

- Certificate Level 132 Students
- Diploma Level 113 Students
- Advance Dioloma 15 Students

In total 260 students successfully completed their lessons and attended graduation ceremony.

A long term 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 refugees.

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.

Department of Missions

Bethel Church has had a Department for Missions since 2002. The church leadership believed that Bethel should be at the forefront of God's work of salvation through missions. To this end, various practical measures were taken to facilitate its vision. The Department has been sending short-term missionaries to the Horn of Africa for two decades. These include countries such as Egypt, Sudan, Ethiopia, Uganda and Djibouti.

Family Ministry

The Family ministry focuses on reviving & restorative message of the everlasting gospel within the context of family living. To affirm and strengthen every Christian family as a primary discipline unit. To enable parents & families to increase the likelihood of successful transference of Christian values to the next generation. To empower families for winsome witness and to create a "family of God" experience in Eritrean Bethel Church.

In this year 2022, there was no family activities, as some Covid restriction were still in place and also some members in the role of leadership were not present to conduct or arrange activities.

Worship Team

This particular department consists of more than 20 members although on average only 10-12 people have been serving every Sunday service. The reason behind this low turn will be disclosed below in this document. Choir leadership is responsible for the day to day administration and technical team are responsible for the worship and technical aspects of the service.

Recruiting new choir members involves candidates passing mandatory selection process and entails the following.

1. Singing/vocal test sessions
2. Attending practice sessions for 90 days

The body responsible for facilitating the above is technical team. Duties of technical team also includes selection process of new worship leaders, microphone allocation and maintaining quality of sound PA system. Due to the long term effects of the pandemic technical team have not had the chance to fulfil the outstanding training/workshop sessions they had in plan. Similarly choir leadership has not had the opportunity to positively capitalise on the good relationship it has with other Eritrean churches in London.

The main aim of the worship ministry is to lead worship on Sunday as well as during prayer and other special services. The Worship Ministry serves beyond Bethel Eritrean Church's congregation, to people all over the world through social media platforms such as YouTube, Facebook. Throughout the period mentioned the team consistently gathered for practice sessions every Tuesday and also served on Sunday mornings. We also commenced having fellowship dinner time on Tuesday evenings after practice sessions intermittently on non-obligatory basis, and this had positive impact in the team's bond and created togetherness. We also held prayer and fasting meetings intermittently.

We also encouraged choir members to write their own songs in order to make the most of the grace that was given to us by God almighty. This evidently lifted the confidence of the team and enhanced sense of belonging. Worship leaders also have been tasked to select new songs of members and include them in the worship songs. We aim to enshrine this practice in our worship service God willing for months and years to come. This will be one of our legacies. We also had a separate lunch fellowship time in October and held informal discussions about the service and our wellbeing/welfare. Prior to this meeting formal annual choir members meeting was also held in August where we negotiated and outlined proposals collectively, and agreed on action plans.

The low turn attendance reasons mentioned above are for the following reasons

1. Extended maternity leave
2. Relocation
3. Work commitments

We are in the process of launching new recruitment opportunities and, the joiner pack/criteria is currently under review and will subsequently be amended. Additionally we want to train new worship leaders in the near future.

Media Ministry

The primary mission of Bethel Eritrea Church is to share the gospel message of Jesus Christ. In today's digital age, there are numerous channels available for spreading this message to people worldwide. Bethel Church recognizes the importance of utilizing media technologies to reach a broader audience.

Traditional media models have undergone significant changes due to shifting consumption patterns. As a result, Bethel Church embraces a hybrid media model that emphasizes emerging platforms like the Internet and mobile technologies. One such platform is YouTube, the leading video sharing website. Bethel Church has its own YouTube channel, which serves as a platform for sharing content. With over 100 million monthly users on YouTube, it provides a substantial congregation to engage with.

The content uploaded on the Bethel Church YouTube channel receives various comments, not all of which are positive. However, it is encouraging to know that the messages are being viewed by those who often need to hear them the most.

This ministry not only supports the technical aspects of our worship, including the choir, but also records various events, teachings, and sermons. These recordings are made available online through our YouTube channel and website, allowing for live streaming and on-demand access for individuals to engage with the content.

Sunday Worship:

our church, like many others, has embraced online services. We have expanded our worship experience by utilizing platforms such as YouTube Live, Facebook, our website, and various social media channels. This allows us to connect with individuals who are unable to attend Sunday Worship in person. Our live video streams are accessible on our Facebook page, website, and YouTube channel every Sunday at 10:30 am.

Prayer: We have established Prayer Services on Zoom and Conference Call Dialup, available every morning and evening throughout the week. This provides a convenient platform for communal prayer and allows individuals to participate remotely.

Biblical Discussion: Every Tuesday evening, our church Elders host live discussions on a range of topics, including spiritual growth, church development, and social issues. We invite speakers from around the world to share their insights. These discussions are also aired on MaEzer Seamy Satellite TV, reaching a broader audience.

Bible Study Groups: Despite the challenges, our Bible study groups have continued to meet primarily through Zoom. We remain dedicated to studying the Bible and have implemented an ongoing Bible study series provided by our church leaders.

Lastly, we have found Hybrid worship, a combination of in-person and online ministry, to be highly effective in engaging both our local and online communities. We believe that Hybrid ministry is the way of the future, extending beyond Sundays and offering opportunities for engagement, discipleship, teaching, and reaching the community in unprecedented ways. However, undertaking Hybrid ministry alone can be overwhelming. Fortunately, our solid media team at Bethel Church enables us to make a significant impact for Christ.

Anticipating and adapting to the changing realities brought about by new media is crucial for the benefit of the Kingdom of God. Here are some steps to consider:

1. **Stay informed:** Keep ourselves updated on the latest trends, technologies, and platforms in the digital media landscape. Stay connected with industry news, attend conferences or webinars, and engage in discussions to understand the evolving landscape.
2. **Understand the audience:** Gain insights into the preferences, habits, and needs of our target audience in the digital space. Conduct surveys, analyze data, and actively listen to feedback to understand how best to engage with and serve them.
3. **Embrace new platforms:** Be open to exploring and utilizing emerging platforms and technologies that can effectively reach and engage your target audience. This may include social media platforms, live streaming services, podcasting, mobile apps, or virtual reality experiences.
4. **Create relevant and compelling content:** Develop content that is meaningful, authentic, and relevant to the lives of your audience. Consider their needs, interests, and questions, and provide valuable resources, teachings, and stories that resonate with them.
5. **Foster engagement and interaction:** Encourage active participation, dialogue, and community building through your digital platforms. Facilitate discussions, respond to comments, and create opportunities for people to connect, ask questions, and share their experiences.
6. **Collaborate and network:** Seek partnerships and collaborations with like-minded ministries, organizations, or individuals. Pooling resources, sharing knowledge, and leveraging each other's strengths can lead to more impactful digital initiatives and broader reach.
7. **Emphasize discipleship and spiritual growth:** Leverage digital media to support and enhance discipleship efforts. Provide resources for Bible study, online courses, virtual mentorship, or prayer networks that nurture spiritual growth and support individuals on their faith journey.
8. **Evaluate and adapt:** Regularly assess the effectiveness of your digital initiatives by analyzing metrics, feedback, and engagement levels. Adapt your strategies and approaches based on what resonates with your audience and aligns with your mission.
9. **Seek guidance and wisdom:** Seek guidance from God through prayer, seeking His direction and wisdom in using new media for His Kingdom. Consult with experienced leaders, mentors, or advisors who can provide insights and support in navigating the digital landscape with integrity and purpose.

By anticipating the changing realities of new media, adapting our strategies, and remaining focused on serving God's Kingdom, we can effectively use digital platforms to spread the gospel, disciple believers, and impact lives for His glory.

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 £233,117 as shown on the statement of financial activities. Resources expended in undertaking its charitable activities amounted to £166,749 resulting in a surplus of £66,368. 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

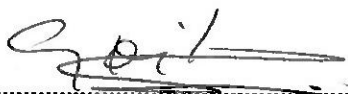
The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally accepted Accounting Practice.

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: 11/06/23

I report on the account of Eritrean Beth-el Church in London for the year ended 31 December 2022 set out on pages 2 to 18.

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.

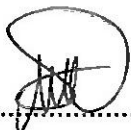
Independent examiner's statement

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

Tsega Ateweberhan

1 Henderson Drive, DA1 5LE

Eritrean Beth-el Church in London
Statement of Financial Activities
For the year Ended 31 December 2022

	Notes	2022	2021
		£	£
INCOMING RESOURCES			
Incoming Resources from charitable activities:	3	135,379	116,641
Activities for generating funds	2	6,692	3,197
Other incoming resources	4	91,046	66,287
Total incoming resources		<u>233,117</u>	<u>186,125</u>
RESOURCES EXPENDED			
Charitable activities	5	166,749	129,787
Total resource expended		<u>166,749</u>	<u>129,787</u>
Net incoming/(outgoing)resources for the year/ Net income / (expenditure) for the year		66,368	56,337
Total funds brought forward		<u>829,684</u>	<u>773,347</u>
Total funds carried forward		<u>896,052</u>	<u>829,684</u>

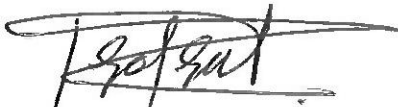
The statements of financial activities includes all gains and losses in the year and therefore a separate stamen of total recognised gains and losses has note been prepared.

All of the above amounts relate to continuing activities.

Eritrean Beth-el Church in London
Balance Sheet
At 31 December 2022

		2022		2021	
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible assets	8		802,704		821,406
CURRENT ASSETS					
Cash at bank and in hand		325,458		266,224	
Prepayment				2,108	
CREDITORS					
amounts fallings due within one year		1,186			
Net current assets			<u>324,272</u>		<u>268,332</u>
TOTAL ASSET LESS CURRENT LIABILITIES			1,126,977		1,089,738
CREDITORS					
Amounts falling due after more than one year	7		<u>-230,925</u>		<u>-260,054</u>
NET ASSETS			896,052		829,684
FUNDS					
General Purpose Fund			<u>896,052</u>		<u>829,684</u>

The Financial statements were approved by the board of Trustees on 11th of June 2023 and were signed on its behalf by:



Goitom Gulay (Treasurer)

The notes from Page 15 to 18 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

	2022	2021
	£	£
Building Fund	0	300
Fund raising Sales	6,692	2,897
	<u>6,692</u>	<u>3,197</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Tithes and Offerings	123,375	104,958
Tax reclaimed on Gift Aids	12,005	11,683
	<u>135,379</u>	<u>116,641</u>

4. OTHER INCOME

	2022	2021
	£	£
Rent	3,241	3,940
Deposit Interest	182	10
Refund	416	888
Contribution	4,575	836
Gift	5,127	3,963
Tuition Fee	77,504	56,651
	<u>91,046</u>	<u>66,287</u>

5. CHARITABLE ACTIVITIES COSTS

	2022	2021
	£	£
Payment for the Ministers	49,459	46,800
PAYE and NI	5,394	7,075
Pension	2,273	245
Office Materials	2,651	2,059
Insurance	1,882	1,288
Donation & Gifts	7,545	7,930
Bible,Cassettes,News Papers etc.	4,030	4,475
Travel & Subsistence	4,353	1,658
IT and Office machines Maintenance	1,410	1,189
Telephone, Gas & Electricity	3,576	2,189
Rent	3,692	1,440
Conference & Training	9,892	3,460
Catering & Refreshment	4,380	1,997
Printing, Stationery, Photocopy, Postage	3,324	3,426
Bank Charges	778	341
Premises Expense	7,827	5,224
Professional Fee	1,954	0
Membership Fee	2,512	540
Mortgage Payment	11,645	9,555
Repair/Maintenance of Property	11,482	2,350
Depreciation	26,694	26,547
	<u>166,749</u>	<u>129,787</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

	2022	2021
	£	£
Bank Loan	<u>230,925</u>	<u>260,054</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 01/01/2022	132,100	1,010,181	1,142,281
Additions	7,992		7,992
Disposal			0
	<u>1</u>	<u></u>	<u></u>
	140,093	1,010,181	1,150,274
Depreciation			
At 01/01/2022	110,797	210,079	320,876
Additions	6,490	20,204	26,694
Disposal			0
At 31/12/2022	<u>117,287</u>	<u>230,283</u>	<u>347,569</u>
Net Book Value			
At 01/01/2022	<u>21,304</u>	<u>800,102</u>	<u>821,406</u>
At 31/12/2022	<u>22,806</u>	<u>779,898</u>	<u>802,704</u>