Registered Number: 06672273
England and Wales

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 September 2025

End date: 31 August 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
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DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Company Information
For the year ended 31 August 2026

Directors	Dr Ghebrat Kahsay Rev Leul Tekeste
Registered Number	06672273
Registered Office	DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHURCH TUBBS ROAD LONDON NW10 4SD
Accountants	BMK Accountancy Ltd 127 TUDOR LEAF BUSINESS CENT 2-8 FOUNTAYNE ROAD LONDON N15 4QL
Secretary	Michael Negussie
Bankers	LLOYDS BANK
	ROYAL BANK

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Directors' Report
For the year ended 31 August 2026

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 August 2026

Principal activities

Principal activity of the company during the financial period 31 August 2026 were:-
-To advance the Eritrean Christian Orthodox Religion in all parts of the United Kingdom for the benefit of the public through the holding prayer meeting, lectures, public celebrations of religious festivals, producing and /or distributing literature on the Eritrean Christian Orthodox Religion to enlighten others about the Eritrean Christian Orthodox religion.
-To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship of social circumstances with the object of improving their conditions of life.
-To maintain the doctrine worship of the Eritrean Christian Orthodox Religion Church in UK
-To unite the members of the Eritrean Christian Orthodox Religion Church in UK
-To promote tolerance and friendly relations with other churches and religious communities
-To promote the relief of poverty, illiteracy, sickness and disaster
-To promote public awareness and knowledge of Eritrean Gospel songs and cultures
-to address and relief of poverty, illiteracy, sickness and distress, youth need and promote against anti-social behaviors

Directors

The directors who served the company throughout the period 31 August 2026
were as follows:
Dr Ghebrat Woldghiorgis Kahsay
Rev Leul Tekeste

Statement of directors' responsibilities

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board and signed on its behalf by:

Rev Leul Tekeste
Director

Date approved: 17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Accountants' Report
For the year ended 31 August 2026

Accountants report

You consider that the company is exempt from an audit for the year ended 31 August 2026. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Berhane Mehari 18 September 2026

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Berhane Mehari
BMK Accountancy Ltd
127 TUDOR LEAF BUSINESS CENT
2-8 FOUNTAYNE ROAD
LONDON
N15 4QL
17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Income Statement

For the year ended 31 August 2026

	Notes	2026 £	2025 £
Turnover	2	455,693	342,763
Gross profit		**455,693**	**342,763**
Administrative expenses		(148,050)	(116,020)
Operating profit	3	**307,643**	**226,743**
Profit/(Loss) on ordinary activities before taxation		**307,643**	**226,743**
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		**307,643**	**226,743**

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	5	2,007,756	2,010,815
		2,007,756	**2,010,815**
Current assets			
Debtors: amounts falling due after one year	6	7,500	25,000
Cash at bank and in hand		1,853,006	1,522,904
		1,860,506	**1,547,904**
Creditors: amount falling due within one year	7	(2,947)	(1,047)
Net current assets		**1,857,559**	**1,546,857**
Total assets less current liabilities		3,865,315	3,557,672
Net assets		**3,865,315**	**3,557,672**
Capital and reserves			
Profit and loss account	8	3,865,315	3,557,672
Members' funds		**3,865,315**	**3,557,672**

For the accounting period 31 August 2026 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period 31 August 2026 in question in accordance with section 476
2. The director acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

The financial statements were approved by the board of directors on 17 September 2026 and were signed on its behalf by:

Rev Leul Tekeste
Director

General Information

Debre Medhanit Kidane Mehret Eritrean Christian Orthodox Tewahdo Church in UK LTD
Company Type :- Non-Profitable
Registered under : Company House and Charity Commission
Company House Registration Number 667273
Charity Commission Registration Number 1140966
Registration Address is as follows:
Debre Medhanit Kidane Mehret Eritrean Church
Tubbs Road
London NW10 4SD

The presentation currency is £ sterling

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of Income from its the contribution of its members, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Statement of cash flows

CASH FLOW OF 01 SEPTEMBER 2024 TO 31 AUGUST 2025
Cash received during the year 01/09/25 to 31/08/26----------£474,962.24
Cash Payments during the year 01/09/25 to 31/08/26----------£143,090.59
Net Increase in cash and cash equivalents----------£331,871.65
Cash and cash equivalents at the beginning of the year----------£1,521,134.45
Cash and cash equivalents at the end of the year----------£1,853,006.10

Cash at Bank

Cash on Hand and Bank as of 31 August 2026 is as follows

LLOYDS Bank Balance on 31/8/2026----------£1,641,735.53
Royal bank Balance as of 31 August 2026----------£207,599.04
Cash on hand deposited after closing 31/08/2026---------£ 3,230.00
Petty Cash----------£441.53
Total Cash at Bank and on hand as of 31/08/26----------£1,853,006.10

Tangible fixed assets

Tangible fixed assets, other than freehand land, are stated at cost or valuation less depreciation . 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 basis:-
-Fixtures and fitting -10% residual value and 10 years expected lives-straight line method
-Computers-5 years expected lives with out residual value

Debtors

On 15/12/2023 DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD Gave a loan of £75000 to DEBRESINA MARIYAM ERITREAN ORTHODOX CHRISTIAN COMMUNITY CHURCH, Company number CE030765 of Newcastle, UK which was used for the Church bought by them in Newcastle. The loan paid during 01 September 24 to 31 August 25 is £50000.00(Fifty Thousand) remaining balance unpaid is £7,500.00.(seven thousand five hundred)

2. Turnover

	2026 £	2025 £
Tithe	62,260	81,874
Baptism	2,660	3,430
Requiem Service	5,000	3,720
Donation	166,467	83,744
Sales of Gift	24,687	16,207
Wedding Service	2,100	2,200
Hall Hire	20,284	8,365
Offer	172,235	143,223
	455,693	**342,763**

3. Operating profit

	2026 £	2025 £
The operating profit/loss is stated after charging:		
Directors emoluments	36,000	36,000
Depreciation of tangible fixed assets	5,217	5,217

4. Average number of employees

Average number of employees during the year was 2 (2025 : 2).

5. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 September 2025	2,001,485	48,710	5,278	2,055,473
Additions	-	2,158	-	2,158
Disposals	-	-	-	-
At 31 August 2026	**2,001,485**	**50,868**	**5,278**	**2,057,631**
Depreciation				
At 01 September 2025	-	41,490	3,168	44,658
Charge for year	-	4,161	1,056	5,217
On disposals	-	-	-	-
At 31 August 2026	**-**	**45,651**	**4,224**	**49,875**
Net book values				
Closing balance as at 31 August 2026	**2,001,485**	**5,217**	**1,054**	**2,007,756**
Opening balance as at 01 September 2025	**2,001,485**	**7,220**	**2,110**	**2,010,815**

6. Debtors: amounts falling due after one year

	2026	**2025**
	£	**£**
Trade Debtors	7,500	25,000
	7,500	**25,000**

7. Creditors: amount falling due within one year

	2026	**2025**
	£	**£**
Accrued Expenses	600	500
Other Creditors	1,800	0
Wages & Salaries Income tax &NIC payable	547	547
	2,947	**1,047**

8. Profit and loss account

	2026 £
Balance at 01 September 2025	0
Profit for the year	307,643
Transfer To Reserves	3,557,672
Balance at 31 August 2026	**3,865,315**

9. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Detailed Income Statement
For the year ended 31 August 2026

		2026 £		2025 £
Turnover				
Tithe		62,260		81,874
Baptism		2,660		3,430
Requiem Service		5,000		3,720
Donation		166,467		83,744
Sales of Gift		24,687		16,207
Wedding Service		2,100		2,200
Hall Hire		20,284		8,365
Offer		172,235		143,223
		455,693		**342,763**
Gross Profit		**455,693**		**342,763**
Administrative expenses				
Wages & Salaries	29,390		17,600	
Directors Salaries	36,000		36,000	
Accountancy Fees	600		500	
Legal and Professional Fees (Allowable)	79		3,668	
Rates & Water	1,628		1,582	
Light, Heat & Power	7,070		12,707	
Property Insurance	2,768		2,595	
General Travel Expenses	1,345		0	
Bank Charges	5,406		3,190	
Depreciation Charge: Fixtures & Fittings	4,161		4,161	
Depreciation Charge: Computer Equipment	1,056		1,056	
Computer Expenses	256		1,274	
Building Repairs & Renewals	23,694		12,852	
Stationery & Postage	0		720	
Telephone, Fax & Internet	650		602	
Sundry Expenses	0		1	
Donations	6,000		0	
Church Services	15,638		14,807	
Sunday schools	3,758		0	
Supplies expenses	5,196		115	
Hall Hire expenses	3,355		2,590	

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Detailed Income Statement
For the year ended 31 August 2026

	(148,050)	(116,020)
Operating profit	**307,643**	**226,743**
Profit/(Loss) on ordinary activities before taxation	**307,643**	**226,743**
Profit/(Loss) for the financial year	**307,643**	**226,743**

Registered Number: 06672273
England and Wales

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 September 2025

End date: 31 August 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
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DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Company Information
For the year ended 31 August 2026

Directors	Dr Ghebrat Kahsay Rev Leul Tekeste
Registered Number	06672273
Registered Office	DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHURCH TUBBS ROAD LONDON NW10 4SD
Accountants	BMK Accountancy Ltd 127 TUDOR LEAF BUSINESS CENT 2-8 FOUNTAYNE ROAD LONDON N15 4QL
Secretary	Michael Negussie
Bankers	LLOYDS BANK
	ROYAL BANK

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Directors' Report
For the year ended 31 August 2026

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 August 2026

Principal activities

Principal activity of the company during the financial period 31 August 2026 were:-
-To advance the Eritrean Christian Orthodox Religion in all parts of the United Kingdom for the benefit of the public through the holding prayer meeting, lectures, public celebrations of religious festivals, producing and /or distributing literature on the Eritrean Christian Orthodox Religion to enlighten others about the Eritrean Christian Orthodox religion.
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-To promote public awareness and knowledge of Eritrean Gospel songs and cultures
-to address and relief of poverty, illiteracy, sickness and distress, youth need and promote against anti-social behaviors

Directors

The directors who served the company throughout the period 31 August 2026
were as follows:
Dr Ghebrat Woldghiorgis Kahsay
Rev Leul Tekeste

Statement of directors' responsibilities

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

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This report was approved by the board and signed on its behalf by:

Rev Leul Tekeste
Director

Date approved: 17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Accountants' Report
For the year ended 31 August 2026

Accountants report

You consider that the company is exempt from an audit for the year ended 31 August 2026. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Berhane Mehari 18 September 2026

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Berhane Mehari
BMK Accountancy Ltd
127 TUDOR LEAF BUSINESS CENT
2-8 FOUNTAYNE ROAD
LONDON
N15 4QL
17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Income Statement

For the year ended 31 August 2026

	Notes	2026 £	2025 £
Turnover	2	455,693	342,763
Gross profit		**455,693**	**342,763**
Administrative expenses		(148,050)	(116,020)
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Profit/(Loss) on ordinary activities before taxation		**307,643**	**226,743**
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		**307,643**	**226,743**

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	5	2,007,756	2,010,815
		2,007,756	**2,010,815**
Current assets			
Debtors: amounts falling due after one year	6	7,500	25,000
Cash at bank and in hand		1,853,006	1,522,904
		1,860,506	**1,547,904**
Creditors: amount falling due within one year	7	(2,947)	(1,047)
Net current assets		**1,857,559**	**1,546,857**
Total assets less current liabilities		3,865,315	3,557,672
Net assets		**3,865,315**	**3,557,672**
Capital and reserves			
Profit and loss account	8	3,865,315	3,557,672
Members' funds		**3,865,315**	**3,557,672**

For the accounting period 31 August 2026 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period 31 August 2026 in question in accordance with section 476
2. The director acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

The financial statements were approved by the board of directors on 17 September 2026 and were signed on its behalf by:

Rev Leul Tekeste
Director

General Information

Debre Medhanit Kidane Mehret Eritrean Christian Orthodox Tewahdo Church in UK LTD
Company Type :- Non-Profitable
Registered under : Company House and Charity Commission
Company House Registration Number 667273
Charity Commission Registration Number 1140966
Registration Address is as follows:
Debre Medhanit Kidane Mehret Eritrean Church
Tubbs Road
London NW10 4SD

The presentation currency is £ sterling

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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Statement of cash flows

CASH FLOW OF 01 SEPTEMBER 2024 TO 31 AUGUST 2025
Cash received during the year 01/09/25 to 31/08/26----------£474,962.24
Cash Payments during the year 01/09/25 to 31/08/26----------£143,090.59
Net Increase in cash and cash equivalents----------£331,871.65
Cash and cash equivalents at the beginning of the year----------£1,521,134.45
Cash and cash equivalents at the end of the year----------£1,853,006.10

Cash at Bank

Cash on Hand and Bank as of 31 August 2026 is as follows

LLOYDS Bank Balance on 31/8/2026----------£1,641,735.53
Royal bank Balance as of 31 August 2026----------£207,599.04
Cash on hand deposited after closing 31/08/2026---------£ 3,230.00
Petty Cash----------£441.53
Total Cash at Bank and on hand as of 31/08/26----------£1,853,006.10

Tangible fixed assets

Tangible fixed assets, other than freehand land, are stated at cost or valuation less depreciation . 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 basis:-
-Fixtures and fitting -10% residual value and 10 years expected lives-straight line method
-Computers-5 years expected lives with out residual value

Debtors

On 15/12/2023 DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD Gave a loan of £75000 to DEBRESINA MARIYAM ERITREAN ORTHODOX CHRISTIAN COMMUNITY CHURCH, Company number CE030765 of Newcastle, UK which was used for the Church bought by them in Newcastle. The loan paid during 01 September 24 to 31 August 25 is £50000.00(Fifty Thousand) remaining balance unpaid is £7,500.00.(seven thousand five hundred)

2. Turnover

	2026 £	2025 £
Tithe	62,260	81,874
Baptism	2,660	3,430
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Donation	166,467	83,744
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Wedding Service	2,100	2,200
Hall Hire	20,284	8,365
Offer	172,235	143,223
	455,693	**342,763**

3. Operating profit

	2026 £	2025 £
The operating profit/loss is stated after charging:		
Directors emoluments	36,000	36,000
Depreciation of tangible fixed assets	5,217	5,217

4. Average number of employees

Average number of employees during the year was 2 (2025 : 2).

5. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 September 2025	2,001,485	48,710	5,278	2,055,473
Additions	-	2,158	-	2,158
Disposals	-	-	-	-
At 31 August 2026	**2,001,485**	**50,868**	**5,278**	**2,057,631**
Depreciation				
At 01 September 2025	-	41,490	3,168	44,658
Charge for year	-	4,161	1,056	5,217
On disposals	-	-	-	-
At 31 August 2026	**-**	**45,651**	**4,224**	**49,875**
Net book values				
Closing balance as at 31 August 2026	**2,001,485**	**5,217**	**1,054**	**2,007,756**
Opening balance as at 01 September 2025	**2,001,485**	**7,220**	**2,110**	**2,010,815**

6. Debtors: amounts falling due after one year

	2026	**2025**
	£	**£**
Trade Debtors	7,500	25,000
	7,500	**25,000**

7. Creditors: amount falling due within one year

	2026	**2025**
	£	**£**
Accrued Expenses	600	500
Other Creditors	1,800	0
Wages & Salaries Income tax &NIC payable	547	547
	2,947	**1,047**

8. Profit and loss account

	2026 £
Balance at 01 September 2025	0
Profit for the year	307,643
Transfer To Reserves	3,557,672
Balance at 31 August 2026	**3,865,315**

9. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Detailed Income Statement
For the year ended 31 August 2026

		2026 £		2025 £
Turnover				
Tithe		62,260		81,874
Baptism		2,660		3,430
Requiem Service		5,000		3,720
Donation		166,467		83,744
Sales of Gift		24,687		16,207
Wedding Service		2,100		2,200
Hall Hire		20,284		8,365
Offer		172,235		143,223
		455,693		**342,763**
Gross Profit		**455,693**		**342,763**
Administrative expenses				
Wages & Salaries	29,390		17,600	
Directors Salaries	36,000		36,000	
Accountancy Fees	600		500	
Legal and Professional Fees (Allowable)	79		3,668	
Rates & Water	1,628		1,582	
Light, Heat & Power	7,070		12,707	
Property Insurance	2,768		2,595	
General Travel Expenses	1,345		0	
Bank Charges	5,406		3,190	
Depreciation Charge: Fixtures & Fittings	4,161		4,161	
Depreciation Charge: Computer Equipment	1,056		1,056	
Computer Expenses	256		1,274	
Building Repairs & Renewals	23,694		12,852	
Stationery & Postage	0		720	
Telephone, Fax & Internet	650		602	
Sundry Expenses	0		1	
Donations	6,000		0	
Church Services	15,638		14,807	
Sunday schools	3,758		0	
Supplies expenses	5,196		115	
Hall Hire expenses	3,355		2,590	

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Detailed Income Statement
For the year ended 31 August 2026

	(148,050)	(116,020)
Operating profit	**307,643**	**226,743**
Profit/(Loss) on ordinary activities before taxation	**307,643**	**226,743**
Profit/(Loss) for the financial year	**307,643**	**226,743**

Registered Number: 06672273
England and Wales

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 September 2025

End date: 31 August 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
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DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Company Information
For the year ended 31 August 2026

Directors	Dr Ghebrat Kahsay Rev Leul Tekeste
Registered Number	06672273
Registered Office	DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHURCH TUBBS ROAD LONDON NW10 4SD
Accountants	BMK Accountancy Ltd 127 TUDOR LEAF BUSINESS CENT 2-8 FOUNTAYNE ROAD LONDON N15 4QL
Secretary	Michael Negussie
Bankers	LLOYDS BANK
	ROYAL BANK

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Directors' Report
For the year ended 31 August 2026

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 August 2026

Principal activities

Principal activity of the company during the financial period 31 August 2026 were:-
-To advance the Eritrean Christian Orthodox Religion in all parts of the United Kingdom for the benefit of the public through the holding prayer meeting, lectures, public celebrations of religious festivals, producing and /or distributing literature on the Eritrean Christian Orthodox Religion to enlighten others about the Eritrean Christian Orthodox religion.
-To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship of social circumstances with the object of improving their conditions of life.
-To maintain the doctrine worship of the Eritrean Christian Orthodox Religion Church in UK
-To unite the members of the Eritrean Christian Orthodox Religion Church in UK
-To promote tolerance and friendly relations with other churches and religious communities
-To promote the relief of poverty, illiteracy, sickness and disaster
-To promote public awareness and knowledge of Eritrean Gospel songs and cultures
-to address and relief of poverty, illiteracy, sickness and distress, youth need and promote against anti-social behaviors

Directors

The directors who served the company throughout the period 31 August 2026
were as follows:
Dr Ghebrat Woldghiorgis Kahsay
Rev Leul Tekeste

Statement of directors' responsibilities

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board and signed on its behalf by:

Rev Leul Tekeste
Director

Date approved: 17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Accountants' Report
For the year ended 31 August 2026

Accountants report

You consider that the company is exempt from an audit for the year ended 31 August 2026. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Berhane Mehari 18 September 2026

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Berhane Mehari
BMK Accountancy Ltd
127 TUDOR LEAF BUSINESS CENT
2-8 FOUNTAYNE ROAD
LONDON
N15 4QL
17 September 2026

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD

Income Statement

For the year ended 31 August 2026

	Notes	2026 £	2025 £
Turnover	2	455,693	342,763
Gross profit		**455,693**	**342,763**
Administrative expenses		(148,050)	(116,020)
Operating profit	3	**307,643**	**226,743**
Profit/(Loss) on ordinary activities before taxation		**307,643**	**226,743**
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		**307,643**	**226,743**

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible fixed assets	5	2,007,756	2,010,815
		2,007,756	**2,010,815**
Current assets			
Debtors: amounts falling due after one year	6	7,500	25,000
Cash at bank and in hand		1,853,006	1,522,904
		1,860,506	**1,547,904**
Creditors: amount falling due within one year	7	(2,947)	(1,047)
Net current assets		**1,857,559**	**1,546,857**
Total assets less current liabilities		3,865,315	3,557,672
Net assets		**3,865,315**	**3,557,672**
Capital and reserves			
Profit and loss account	8	3,865,315	3,557,672
Members' funds		**3,865,315**	**3,557,672**

For the accounting period 31 August 2026 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the period 31 August 2026 in question in accordance with section 476
2. The director acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Statement of Financial Position
As at 31 August 2026

The financial statements were approved by the board of directors on 17 September 2026 and were signed on its behalf by:

Rev Leul Tekeste
Director

General Information

Debre Medhanit Kidane Mehret Eritrean Christian Orthodox Tewahdo Church in UK LTD
Company Type :- Non-Profitable
Registered under : Company House and Charity Commission
Company House Registration Number 667273
Charity Commission Registration Number 1140966
Registration Address is as follows:
Debre Medhanit Kidane Mehret Eritrean Church
Tubbs Road
London NW10 4SD

The presentation currency is £ sterling

1. **Accounting policies**

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of Income from its the contribution of its members, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Statement of cash flows

CASH FLOW OF 01 SEPTEMBER 2024 TO 31 AUGUST 2025
Cash received during the year 01/09/25 to 31/08/26----------£474,962.24
Cash Payments during the year 01/09/25 to 31/08/26----------£143,090.59
Net Increase in cash and cash equivalents----------£331,871.65
Cash and cash equivalents at the beginning of the year----------£1,521,134.45
Cash and cash equivalents at the end of the year----------£1,853,006.10

Cash at Bank

Cash on Hand and Bank as of 31 August 2026 is as follows

LLOYDS Bank Balance on 31/8/2026----------£1,641,735.53
Royal bank Balance as of 31 August 2026----------£207,599.04
Cash on hand deposited after closing 31/08/2026---------£ 3,230.00
Petty Cash----------£441.53
Total Cash at Bank and on hand as of 31/08/26----------£1,853,006.10

Tangible fixed assets

Tangible fixed assets, other than freehand land, are stated at cost or valuation less depreciation . 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 basis:-
-Fixtures and fitting -10% residual value and 10 years expected lives-straight line method
-Computers-5 years expected lives with out residual value

Debtors

On 15/12/2023 DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD Gave a loan of £75000 to DEBRESINA MARIYAM ERITREAN ORTHODOX CHRISTIAN COMMUNITY CHURCH, Company number CE030765 of Newcastle, UK which was used for the Church bought by them in Newcastle. The loan paid during 01 September 24 to 31 August 25 is £50000.00(Fifty Thousand) remaining balance unpaid is £7,500.00.(seven thousand five hundred)

2. Turnover

	2026 £	2025 £
Tithe	62,260	81,874
Baptism	2,660	3,430
Requiem Service	5,000	3,720
Donation	166,467	83,744
Sales of Gift	24,687	16,207
Wedding Service	2,100	2,200
Hall Hire	20,284	8,365
Offer	172,235	143,223
	455,693	**342,763**

3. Operating profit

	2026 £	2025 £
The operating profit/loss is stated after charging:		
Directors emoluments	36,000	36,000
Depreciation of tangible fixed assets	5,217	5,217

4. Average number of employees

Average number of employees during the year was 2 (2025 : 2).

5. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	**Total**
	£	**£**	**£**	**£**
At 01 September 2025	2,001,485	48,710	5,278	2,055,473
Additions	-	2,158	-	2,158
Disposals	-	-	-	-
At 31 August 2026	**2,001,485**	**50,868**	**5,278**	**2,057,631**
Depreciation				
At 01 September 2025	-	41,490	3,168	44,658
Charge for year	-	4,161	1,056	5,217
On disposals	-	-	-	-
At 31 August 2026	**-**	**45,651**	**4,224**	**49,875**
Net book values				
Closing balance as at 31 August 2026	**2,001,485**	**5,217**	**1,054**	**2,007,756**
Opening balance as at 01 September 2025	**2,001,485**	**7,220**	**2,110**	**2,010,815**

6. Debtors: amounts falling due after one year

	2026	**2025**
	£	**£**
Trade Debtors	7,500	25,000
	7,500	**25,000**

7. Creditors: amount falling due within one year

	2026	**2025**
	£	**£**
Accrued Expenses	600	500
Other Creditors	1,800	0
Wages & Salaries Income tax &NIC payable	547	547
	2,947	**1,047**

8. Profit and loss account

	2026 £
Balance at 01 September 2025	0
Profit for the year	307,643
Transfer To Reserves	3,557,672
Balance at 31 August 2026	**3,865,315**

9. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

DEBRE MEDHANIT KIDANE MEHRET ERITREAN CHRISTIAN ORTHODOX TEWAHDO CHURCH IN UK LTD
Detailed Income Statement
For the year ended 31 August 2026

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