Registered Charity Number:
1169493

Debre-Brhan Kidist Selassie

Report and Accounts

For the year ended 31 December 2025

Debre-Brhan Kidist Selassie

Annual Report and Accounts

Year ended 31 December 2025

Index

Page	
1	Legal and administrative information
2 - 3	Trustees' report
4	Accountants' report
5	Statement of financial activities
6	Balance sheet
7 to 11	Notes to the financial statements

Debre-Brhan Kidist Selassie

Legal and administrative information

Year ended 31 December 2025

Charity Number	1169493
Trustees	Rev Bereket Tasfazghi Ghebre Berhane Tefferi Gerensie Tesfamichael
Registered Office	Debrebrhan Qdst Slasie Eritrean Orthodox Church 200 Dewsbury Road Leeds LS11 6ER
Accountants	QH Associates Limited Accountants and Tax Advisors 208 Roundhay Road Leeds LS8 5AA
Bankers	Barclays Bank

Debre-Brhan Kidist Selassie
Registered number: 1169493

Director's (trustees) Report for the period ended 31 December 2025

Introduction
The trustees present their report and the financial statements for the year ended 31 December 2025
The board are satisfied with the performance of the charity during the year end 31 December 2025 and consider that the charity is in a strong position to continue its objectives during the coming year, and that the charity assets are adequate to fulfill its obligations.

Name, registered office and constitution of the charity
The full name of the charity is Debre-Brhan Kidist Selassie. The charity is also known by the name Eritrean Orthodox Church.

The legal Registration details are:

Date of formation	05/10/2016
Charity Registration number	1169493

Objectives and Activities of the Charity
The objects of the CIO for the public benefits are to advance the Christian faith in Leeds and in other parts of the United kingdom as the charity trustees may from time to time think fit in accordance with the principles of the Eritrean Orthodox Church

Services to the Community
In setting our objectives and planning our activities our Trustees have given serious conisderation to The Charity Commission's general guidance on public benefits and in particular the advancement of education.

Financial Reviews

The Total net nicome for the year was £ 54808 and net expenditure was £ 41691

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subjec

This report was approved by the board on 27th October 2026 and signed on its behalf.

Rev. Bereket Ghebre
Director

Independent examiners' report to the Trustees

Year ended 31 December 2025

Responsibilities of Trustees and examiner

As the charitys trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the charities Act 1993 (the Act) does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examinerès report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting record kept by the charity and a comparison of the accounts presented in 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 a statutory audit, and consequently I do not express and audit opinion on the view given by the accounts.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that, in the course of my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that in my material respect the requirements:
to keep accounting records in accordance with section 41 of the Act; and
to prepare accounts which accord with the accounting records and comply with Regulation 8 of
The Accountings Regulations 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.

QH Associates Ltd
208 Roundhay Road
Leeds
LS8 5AA

The date upon which my opinion is expressed is:
27/10/2026

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

Year ended 31 December 2025

	note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	2024 £
Incoming Resources					
Donations and Grants	3	54,808	-	**54,808**	32,196
Children fees		-	-	-	
Rent receivable		-	-	-	
Other income		-	-	-	
Total incoming resources		54,808	-	**54,808**	32,196
Resources expended					
Charitable expenditure:					
Costs of activities in furtherance of the charity's objects:					
Direct costs		14,919	-	**14,919**	16,862
Management & administration		26,772	-	**26,772**	7,472
Total resources expended	4	41,691	-	41,691	24,334
Net income for the year before transfers		13,117	-	**13,117**	7,862
Transfer between funds		-	-	-	-
Net income for the year		13,117	-	**13,117**	7,862
Other recognised gains and losses		-	-	-	-
Net movement in funds		13,117	-	**13,117**	7,862
Funds balance at start of year		222,713	-	**222,713**	214,851
Funds introduced during the year		-	-	-	-
Fund balances at end of year		235,830	-	**235,830**	222,713

Balance Sheet
Year ended 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	5		252,723		254,125
Current assets					
Cash at bank and in hand		54,382		23,864	
		54,382		23,864	
Creditors: amounts falling due within one year	6	51,704		35,704	
			2,678		(11,840)
			255,401		242,285
Net assets			**255,401**		**242,285**
Funds					
Restricted funds			255,401		242,285
Unrestricted funds:	7		-		-
			255,401		**242,285**

1 Accounting policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008) and all other applicable accounting standards, as modified by the Statement of recommended Practice for Accounting and reporting issued by the Charity Commissioners for England and Wales, (revised June 2008) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the result of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) requires compliance with specific Financial Reporting Standards other than the FRSSE

The charity has taken advantage of the exemption in the FRSSE from the requirement to produce a cashflow statement.

The particular accounting policies followed are set out below;

Accounting Convention

The financial statements are prepared on a going concer basis under the historical cost convention as modified by the revaluation of freehold land and buildings.

The charity is entirely dependent on continuing donations and as a consequence the going concern basis is also dependent on the continuing donations.

Incoming Resources

Incoming resources are accounted for on a receivable basis.

Recognition of Liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the Statement of Recommended Practice for Accounting and Reporting (revised June 2008), issued by the Charity commissioners for England & Wales.

(b) Tangible fixed assets and depreciation

All tangible fixed assets are, except freehold land and buildings, are stated at cost less depreciation. Freehold land and buildings are stated at a valuation arrived at by a professionally qualified firm of valuers, who valued the assets on the basis of open market value in current use.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Equipment	15% straight line

Depreciation of freehold buildings has not been provided for as they are consistently kept at a high standard of repair, their economic life is sufficiently long so that accumulated depreciation is not material to these financial statements.

(c) Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial activities.

(d) Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remains any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable bodies having similar objects to the charity.

(e) Statement that no expenses were paid to trustees or connected persons

No expenses were paid to trustees or persons connected with them.

2 Net incoming resources

Is stated after charging:	December 2025	December 2024
Depreciation of tangible fixed assets owned by the charity	1,402	1650

3 Incoming resources

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations and Grants	54,808	-	54,808	32,196
	54,808	-	54,808	32,196

4 Total resources expended

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Direct Costs				
General Services	14,919	-	14,919	16,862
Charitable activities	-		-	
Other direct costs			-	
	14,919	-	14,919	16,862
Management and Administration of the charity				
Rates		-	-	
Service Charges	1,420	-	1,420	1,246
Light & heat	3,382	-	3,382	2,071
Water and rates	974	-	974	176
Cleaning	1,262	-	1,262	769
Other legal & Professional	11,666	-	11,666	
Equipment Expensed	1,811	-	1,811	
Repair and maitenance	227	-	227	727
Depreciation	1,402	-	1,402	1,650
Accountancy charges	750	-	750	750
Grocery	3,449		3,449	
Advertising and PR	246	-	246	83
Telephone	78		78	
Software	105	-	105	-
	26,772	-	26,772	7,472

No employee received emoluments of more than £50,000.

The average number of employees was:	Restricted Number	Total Number
Management and administration of the charity	2	2
Community Centre		
	2	2

5 Tangible Fixed assets

	Tradex Land & Buildin	**Land & Building**	**Fixture and Fittings**	**Total**
Cost:	£	£	£	£
At 1 January 2024	-	244,772	15,385	260,157
Additions	-	-		-
Disposals	-	-	-	-
Year ended 31 December 2025	-	244,772	15,385	260,157
Depreciation:				
At 1 January 2024	-	-	6,032	6,032
Charge for the year	-	-	1,402	1,402
Eliminated on disposal	-	-	-	-
Year ended 31 December 2025	-	-	7,434	7,434
Net book value				
Year ended 31 December 2025	-	**244,772**	**7,951**	**252,723**
Year ended 31 March 2024	-	244,772	9,353	254,125

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Short term loans	**50,954**	34,954
Accruals	**750**	750
	51,704	35,704

7 Movement in funds

	At 1 January 2024	Funds introduced	Movement in funds: Incoming resources	Outgoing resources	Transfers	At 31 December 2025
	£	£	£	£	£	£
Restricted funds:						
urestricted funds	242,285	-	54,808	(41,692)	-	**255,401**
Total restricted funds	242,285	-	54,808	(41,692)	-	**255,401**
Unrestricted funds:						
General funds	-	-	-	-	-	-
Total unrestricted funds	-	-	-	-	-	-
Total funds	242,285	-	54,808	(41,692)	-	**255,401**