ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE LEEDS DEBRE SEBHAT MEDHANEALEM CHURCH

Trustees' Annual Report
31 December 2025

Charity number: 1208329

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Trustees' Report

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church was constituted as a Charitable Incorporated Organisation (CIO) on **20 May 2024** and is regulated by the **Charity Commission for England and Wales** under the new charity number **1208329**

Structure, Governance and Management

The **Ethiopian Orthodox Tewahedo Church (EOTC)**, is the highest legislative and executive authority that oversees and preside over its Holy Synod.

The Archbishops, Bishops, and Episcopes of each Diocese are appointed by the Holy Synod to oversee parish churches within their respective diocesan territories.

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church is part of the Ethiopian Orthodox Tewahedo Church under the direct jurisdiction of the **Diocese of the United Kingdom and Ireland**.

The **Parish Administration Council (Trustees)** is responsible for the day-to-day running of the Church's activities and for overseeing the financial and legal affairs of the charity.

Objectives and Activities

The object of the is the advancement of the Ethiopian Orthodox Tewahedo Christian faith in accordance with the principles and regulations of the EOTC.
The Church's main objective is to advance Christianity for the public benefit, in line with the tenets and traditions of the Orthodox Tewahedo Church.

Achievements and Performance

Over the past year, our focus has been on providing regular Mass services and other religious activities for our members and the wider community; these have included the Holy Sacraments of Baptism, Confirmation, Penance, Holy Communion, Holy Matrimony and the Unction of the Sick. In addition to these services, we have held several major events, including our annual Christmas celebration, Easter Mass, and other significant religious festivals.

We have also supported various Gospel conferences and fundraising activities, which have strengthened our community and allowed us to share our faith with others.

We provide spiritual guidance and biblical education for all our youth, to strengthen their understanding and devotion in faith.
With the generous support of our members, the charity successfully purchased its own church building marking a significant milestone in our development. The refurbishment of this building is currently ongoing.

Funding and Contributions

Our work is primarily funded through membership fees and donations received during Mass services. We are pleased to report a significant increase in contributions this year, which made it possible to maintain our operations, support our mission, and expand our outreach.

We are deeply grateful for the ongoing generosity of our members and for the numerous donations both financial and voluntary that have enabled us to thrive and grow. The time, commitment, and resources given by our community have been invaluable in supporting our shared faith and mission.

Overall Benefit and Impact to the Community

The Trustees are aware of the Charity Commission's guidance on public benefit and believe that the Church's activities, as outlined above, provide substantial public benefit in line with that guidance.
The Church's religious services are a source of spiritual comfort and healing for its congregation. It plays a vital role in the lives of its members and the wider community as a pillar of faith, values, and cultural identity.
The Church also contributes to the wellbeing of its members by helping address challenges such as social isolation, ageing, and migration. Through its pastoral care, the Church provides emotional and social support, visiting the sick and imprisoned, and offering prayers for the living, the departed, and the wider world.
These spiritual and social services not only benefit individuals but also contribute to wider community cohesion and wellbeing, reducing social pressures and supporting a more harmonious society.

Acknowledgements

The Parish Administration Council (Trustees) wishes to express its heartfelt gratitude to all clergy who serve the Church with dedication and passion, upholding the traditions and teachings of EOTC.

We also extend our sincere thanks to our many volunteers who carry out countless activities without which none of the Church's services would be possible.

The Trustees are deeply appreciative of everyone who has contributed in any way to the benefit of the Church and communities.

Declaration

The Parish Administration Council (Trustees) declares that it approves the above report.

Signed on behalf of the Trustee



Rev Kefeyalew Aschalew Date: 28 October 2026

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE LEEDS DEBRE SEBHAT MEDHANEALEM CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025

I report to the charity trustees on my examination of the accounts of Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church for the year period 20 may 2024 to 31 December.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charities accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of

accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Belaynesh Hailemariam 28 October 2026
FCCA
BE Smart Finance Ltd
74 Holland Road
London
W14 8BN

ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE LEEDS DEBRE SEBHAT MEDHANEALEM CHUF
STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 JANUARY 2025 -DECEMBER 2025

	NOTE	2025 Unrestricted £	2024 Unrestricted £
Incoming resources			
Income from:			
Donations	2	34,552	16,021
Fund raising event	3	2,637	1,894
Charitable activities	4	85,860	78,907
Other Income	5	1,000	430
Total		124,049	97,252
Resources expended			
Expenditure on:			
Charitable Activities	6	66,559	22,738
Raising Funds	7	300	1,052
Total		66,859	23,790
Net Income		57,190	73,462
Funds			
fund transfer			
Total Funds Carried Forward		57,190	73,462

ETHIOPIAN ORTHODOX TEWAHIDO CHURCH UNITED KINGDON AND IRELAND DIOCESE
LEEDS DEBRE SEBHAT MEDHANEALEM CHURCH
BALANCE SHEET
AS AT 31 DECEMBER 2025

	NOTES	2025 £	2024 £
FIXED ASSETS			
Tangible Assets	8	249,352	254,254
TOTAL FIXED ASSETS		**249,352**	**254,254**
CURRENT ASSETS			
Cash at bank and on hand	9	175,160	113,069
TOTAL CURRENT ASSETS		**175,160**	**113,069**
NET ASSETS		**424,512**	**367,323**
REPRESENTED BY			
Income & Expenditure	10	57,190	73,462
Fund carried forward		367,322	293,860
ACCUMULATED FUNDS CARRIED FORWARD		**424,512**	**367,322**

Notes

1. ACCOUNTING POUCIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting period commencing 1January 2016) - (Charities SORP (FRS 102)),the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006; and the Charities Act 2011.

Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Charity status

The Charity is registered as a CIO on 20 May 2024 and it is governed by its Trustees.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Where there are designated funds, it comprises unrestricted funds that have been set aside by the Trustees for purposes.

Where there are restricted funds, it would be funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The charity used its restricted funds to buy a church building during the year. The costs of raising and administering such funds are charged against the specific fund.

1.4 Going concern

The charity's financial plan and projection show that Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.5 Incoming resources

Income is recognised once the charity has entitlement to its income, it is probable that the income will be received and the amount of Income receivable can be measured reliably.

1.6 Resources expended

Expenditure is recognised once there Is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the church's operations.

1.7 Tangible fixed assets and depreciation

All assets with a cost exceeding £500, and an expected useful life of more than one year, are treated as capital items.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on land.

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 bases:

Fixtures, fittings, and equipment	33%
Building	2%

1.8 Taxation

As a registered charity, Ethiopian Orthodox Tewahido Church United Kingdom and Ireland Diocese Leeds Debre Sebhat Medhanealem Church is exempt from tax on income

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash held at bank and Petty cash.

		2025	2024
2 Donations	£		£
Donation from members, tithes & Offerings		34,552	16,021
Tithes and Offerings			
		34,552	16,021
3 Fund Raising Activities			
Fund raising event		2,637	1,894
4 Charitiable activities			
Collections		73,187	73,527
Members contribution		10,883	4,320
Service- Christining, Wedding & Fithat		1,790	1,060
		85,860	78,907
5 Other income			
		1,000	430
		124,049	97,252
6 Cost of charitable activities			
Allowances		28,511	11,685
Administrative costs		17,920	5,012
Small Item purchases			686
Rent		15,226	4,094
Depreciation		4,902	1,261
		66,559	22,738
7 Cost of Raising Funds			
Events		300	1,052
		300	1,052
8 Fixed assets			
Building		252,925	252,925
Fixture & Fittings		2,590	2,590
Less: Accumulated Depreciation- Building		5,059	1,012
Accumulated Depreciation- Fixture & Fittings		1,104	249
		249,352	254,254
9 Cash at bank and on hand		175,160	113,069

10 Reserves	**Unrestricted**	**Unrestricted**
	2025	**2024**
	£	£
Opening reserves -fund transferred from old charity	**367,322**	**293,860**
Surplus in the year	57,190	73,462
Funds Carried forward	424,512	367,322