Charity Registration Number: SC047798

Eritrean Orthodox Christian Community Church (St. Mary)

Trustees' Annual Report and Unaudited Accounts

From 01 January 2025 to 31st December 2025

Eritrean Orthodox Christian Community Church (St. Mary)

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Eritrean Orthodox Christian Community Church (St. Mary)

Charity No:	SC047798
Trustees:	Priest Hadgu Yemane (Chairperson) Mussie Amanuel (Treasury) Mulugeta Teklehaimanot Daniel Solomon Samuel Teklom Ghilazghi Ghebrihiwet Andom
Trustees Resigned:	Tesfaldet Tesfay
Secretary:	Mulugeta Teklehaimanot
Registered Office:	538 Carntyne Road Glasgow G32 6ET

Eritrean Orthodox Christian Community Church (St. Mary)
Trustees Report
For The Year Ended 31 December 2025

The Trustees of Eritrean Orthodox Christian Community Church (St. Mary) are pleased to present their annual report together with the financial statements of the charity for the period covering from 01 January 2025 to 31 December 2025. The said report and financial statements are prepared to meet and comply with the Charities Act 2011 and Accounting and Reporting by Charities-Statement of Recommended Practice FRS 102.

Aim and Purpose

The Charity is set up to advance the Christian Orthodox religion in Glasgow according to the teaching and practice of the Eritrean Orthodox Christian patriarchate for the benefit of the public regardless of ethnic origin.

Objectives and Activities

The charity is committed to enabling as many people as possible to worship at the Eritrean Orthodox Church through: -

❖ Holding of religious services (masses are open to the public, conducting of religious celebrations such as marriages, christenings, funeral services and special prayer for the departs...etc)
❖ Conducting Orthodox church bible studies and religious teachings
❖ Public celebrations of religious festivals
❖ Distributing literature on Christian Orthodox religion in order to enlighten others about the religion
❖ Providing a place of worship for those who wish to attend the Christian Orthodox services and celebrations
❖ Providing pastoral care for people working in the parish

Structure, Governance and Management

Governing Document

Eritrean Orthodox Christian Community Church (St. Mary) is a registered Scottish charity (SC047798), with effect from 6th October 2017.
The liability of each member in the event of winding-up is limited to £1. Anyone over the age of 18 can become a member of the charity.

Appointment of Trustees

As set out in the Articles of Association those members of the church who are registered in the church register elect Trustees. All those who attend our services being members of the congregation are encouraged to register as members.
Once appointed a Trustee serve for three years after which period, they put themselves forward for reappointment.

The Trustees who served during the period are set out on page 3. The Trustees meet quarterly. The Trustees have nominated a number of working groups, which meet regularly to develop new programmes/activities, to assess progress as well to look for new and bigger church.

Review of Activities

Over the stated period the church managed to provide church service every Sunday. In addition, there were additional church service for special dates in the honour of saints. The church has conductes marriage, funeral and christening services.

The church is currently conducting its services in it's owned church which allows a flexible hour on Sunday. We have made availabe our church hall to be used by the slimming old once a week. We would like to welcome other communitiies to attend our mass as well as to use the halls for good course.

Financial Results

Statements of Financial Activities

Surplus for the year ended is **£21,577**. Statements of Financial Activities are shown on page 7.

Balance Sheet

The church has unrestricted and restricted fund balance of **£288,746** and £0, respectively at the reporting date. Balance Sheet is shown on Page 8.

Eritrean Orthodox Christian Community Church (St. Mary)
Independent Examiner's Report
For The Year Ended 31 December 2025

I report on the accounts of the Charity for the year ended 31 December 2025 which are set out on pages 7 to 9.

Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's report

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 which gives me cause to believe that in, any material respect:
* accounting records were not kept in accordance with section 130 of the Charities Act or
* the accounts do not accord with the accounting records.

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

Mehari Ogba-Michael
For and on behalf of:
O'Michael and Co Accountants Ltd
Unit 40, The Link
49 Effra Road
London, SW2 1BZ

30-Sep-26

Eritrean Orthodox Christian Community Church (St. Mary)
Statements of Financial Activities
For The Year Ended 31 December 2025

	Unrestricted Fund	Restricted Fund	Total 2025	Unrestricted Fund	Restricted Fund	Total 2024
	£	£	£	£	£	£
RECEIPTS & PAYMENTS ACCOUNT						
Receipts						
Membership Fee	**20,634**	**-**	**20,634**	13,656	-	13,656
Tithe (10% Gratitude Payme	**-**	**-**	**-**	-	-	-
Gifts and Donation						
Donations (Moba)	**13,965**	**-**	**13,965**	10,520	-	10,520
Promise	**1,435**	**-**	**1,435**	1,340	-	1,340
Sunday School	**-**	**-**	**-**	-	-	-
Others	**-**	**-**	**-**	-	-	-
Income from Church Services						
Charitable Activities	**1,800**	**-**	**1,800**	810	-	810
Marriage	**800**	**-**	**800**	450	-	450
Funeral	**-**	**-**	**-**	250	-	250
	38,634	**-**	**38,634**	27,026	-	27,026
Payments						
Charitable Activities	**15,057**	**-**	**15,057**	14,287	-	14,287
Staff Related Costs	**-**	**-**	**-**	-	-	-
Costs of Merchandise	**1,236**	**-**	**1,236**	1,063	-	1,063
Others	**764**	**-**	**764**	425	-	425
	17,057	**-**	**17,057**	15,775	-	15,775
Excess of Receipts over Pay	**21,577**	**-**	**21,577**	11,251	-	11,251
Funds Brought Forward	**267,169**	**-**	**267,169**	255,918	-	255,918
Funds Carried Forward	**288,746**	**-**	**288,746**	267,169	-	267,169

Eritrean Orthodox Christian Community Church (St. Mary)
Balance Sheet
As at 31st December 2025

	2025	2024
Fixed Assets		
Tangiable Assets	190462	190,617
Investments	0	0
Total Fixed Assets	**190462.38**	**190616.5**
Current Assets		
Debtors	0	0
Cash at bank & in hand	140928	119196
Total Current Assets	**140928**	**119196**
Liabilities		
Creditors amount falling due within one year	0	0
Net Current assets	**140928**	**119196**
Total assets less current liabilities	331390	309813
Creditors amount falling due after one year	42644	42644
Net Assets	**288746**	**267169**
The funds of the charity:		
General Reserve	0	0
Unrestricted income funds	288746	267169
Restricted income funds	0	0
Total Funds	**288746**	**267169**

For the year ending 31 December 2025 the charity was entitled to exemption from audit under 477 of the Companies Act 2006. No member has required the church to obtain an audit of its accounts for the year in question in accordance with section 476.

The Trustees acknowledge their responsibility for: (1) Ensuring the church keeps accounting records which comply with the requirements of the Act; and (2) preparing accounts which give a true and fair view of the state of affairs of the church as at the end of this profit and loss for the financial year in accordance with the requirements of the church Act relating to accounts, so far as applicable to the church.

The accounts on pages 7 to 8 were approved by the Trustees on 24 September 2026 and signed on their behalf by:

Father Hadgu Yemane
Chair Person
30-Sep-26

1. Statutory Information

The Church is a registered Scottish charity (SC047798), the liability for members of the charity being limited to £1 each. The presentation currency of the financial statements is pound sterling.

2. Principal Accounting Policies

a) Accounting Convention

The financial statements are prepared under the historic cost convention. In preparing the financial statements the Church follows the best practice in the UK as set out in Accounting and Reporting by Charities: Statement of Recommended Practice 2015 – FRS 102.

(b) Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Income is deferred only when the charity must fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditures

Expenditures are included when incurred.

(d) Taxes

The Church is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is therefore exempt from corporation tax on its charitable activities.

(e) Debtors

Debtors are collected within one year of the reporting period and carried at their transaction price.

(f) Unrestricted Fund

Funds are donations and other incoming resources receivable or generated for the objective of the Church.

(g) Restricted Fund

Funds are to be used for the specific purposes as laid down by the donor. Expenditures which meet these criteria is charged to the fund.

(h) Going Concern

The trustees have considered the consequences of COVID-19 and other events and conditions and have determined that they do not create a material uncertainty that casts significant doubt upon the church's ability to continue as a going concern.
The impact of COVID-19 on future performance and might therefore require disclosure in the financial statements, but the trustees have determined that they do not create a material uncertainty that casts significant doubt upon the entity's ability to continue as a going concern.

(i) Tangible Fixed Assets

	Church Buildings	Computers & Equipment	Totals
	£	£	£
Cost			
As at 01.01.2025	190,000	4,200	194,200
Additions	-	-	-
Disposals	-	-	-
As at 31.12.2025	190,000	4,200	194,200
Depreciation			
As at 01.01.2025	-	3,584	3,584
Charge for the year	-	154	154
On Disposal	-	-	-
As at 31.12.2025	-	3,738	3,738
Net Book Value			
As at 31.12.2025	190,000	462	190,462
As at 31.12.2024	190,000	617	190,617

Computer & equipments are depreciated at 25% reducing balance method, while church building is not depreciated.