

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM

England & Wales · Charity number 1018315

Details

Other names T D A, TDA

Status Registered

Legal form Other

Registered 1993-03-05

Register [View on the Charity Commission register](#)

Contact

Address Tda House
211 Clapham Road
London
SW9 0QH

Phone 02079240191

Email tigray@tda-uk.org

Website www.tda-uk.org

Activities

Objects: TO RELIEVE POVERTY AND TO ADVANCE EDUCATION IN THE TIGRAY REGION OF ETHIOPIA

Activities: Education, health and general welfare.

Classification

- **How:** Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** IN THE TIGRAY REGION OF ETHIOPIA
- Ethiopia
- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£124,601	£24,581	-	-
2023-09-30	£176,816	£209,395	-	-
2022-09-30	£281,677	£173,105	-	-
2021-09-30	£356,340	£310,747	-	-
2020-09-30	£164,858	£114,391	-	-

Trustees

Name	Role	Appointed
Amanuel Berhe Araya		2021-09-12
Azeb Berhe		2024-02-24
Eden Assefa Mamo		2024-02-24
Hailekiros Gebrekidan Abebe		2021-09-12
Hirut Kahesay		2024-02-24
Selamawit Gidey		2021-03-07
Shewit Abay Hzkias		2021-09-12
Teclay Teweldeberhan		2021-03-07
Teklay Desta Kassa		2021-09-12
Tiegisty Mengesteab Equbaegzi		2021-09-12

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM

England & Wales - Charity number 1018315

Accounts

Tigray Development Association In The United Kingdom (TDA-UK)

Trustees' Report and Financial Statements for the year ended 30 September
2024

Charity Registration No. 1018315

Solomon Tarekegn
Independent Examiner
Chartered Certified Accountant

Tigray Development Association In The United Kingdom (TDA-UK)

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Tigray Development Association In The United Kingdom (TDA-UK)

Trustees	Ms Tiegisty Mengesteab Equbaezgi Mr Teklay Desta kassa Mr Amanuel Berhe Araya Mr Alemu Abreha Abay Mr Hailekiros Gebrekidan Abebe Mr Alema Gidey Kahsay Ms Shewit Abay Hzkias Ms Selamawit Gidey Mr Teclay Teweldeberhan Mrs Eden Assefa Mamo Appointed 24/02/2024
Address	TDA House 211 Clapham Road, Stockwell London, SW9 0QH
Banker	Lloyds TSB Sedgemoor House, Dean Gate Avenue Black Brook Business Park, TAI 2Ug
Independent Examiner:	Solomon Tarekegn Association Chartered Certified Accountant 7 Serenity Apartment, 11 Monarch Square, SW11 1AL
Charity Registration No.	1018315

Tigray Development Association In The United Kingdom (TDA-UK)

REPORT OF THE TRUSTEES of TDA-UK

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Trustees present their report together with the audited financial statements of the charity for the year ended 30th of September 2024.

The Trustees

Ms Tiegisty Mengesteab Equbaezgi
Mr Teklay Desta kassa
Mr Amanuel Berhe Araya
Mr Alemu Abreha Abay
Mr Hailekiros Gebrekidan Abebe
Mr Alema Gidey Kahsay
Ms Shewit Abay Hzkias
Ms Selamawit Gidey
Mr Teclay Teweldeberhan
Mrs Eden Assefa Mamo

Governing Document

Tigray Development Association in the United Kingdom (TDA-UK) is constituted under a new trust deed dated 5 March 1993 as amended on 16 February 2014. Its Registered Charity number is 1018315.

Objects, Mission Statement, Aims and Activities

Mission Statement:

The TDA-UK is a partner of Tigray Development Association International (TDA Int.) an indigenous non-governmental charitable organisation established in 1989 by the people of Tigray with the intention of taking an active role in all aspects of the region's developmental endeavours, basing its' headquarter in Mekelle, the regional capital of Tigray, Northern Ethiopia.

Aims:

TDA-UK jointly with its members and supporters has been actively engaged in assisting the developmental efforts of the people of Tigray. The association was established in 1989 by Tigrayans living in the UK with the aim of contributing to the reconstruction of the Tigray region and rehabilitating its people who have been displaced because of the civil war. Some of the projects that TDA-UK has supported include the construction of 505 schools and 124 clinics, 165 water supply structures, 35 vocational skills training centres, 79 credit unions, (focusing on women) and granting scholarships to over 4000 bright students. TDA-UK also collected and dispatched thousands of essential books, hundreds of hospital beds, various medical equipment and several computers and distributed them to the pertinent schools, institutions and centres.

Organisation and Structure of the Association:

The Trustees have an overall responsibility for the governance and management of the Association who undergo the necessary induction & training, to ensure that they have adequate managerial skills to run the organisation effectively. Beside this, the Trustees are supported by well trained volunteers who work in the

Tigray Development Association In The United Kingdom (TDA-UK)

rota system. TDA-UK has over 250 Tigrayan subscriptions- paying & voting members who elect the trustees as well as some associates who are friends of Tigray.

Statement of Trustees' Responsibilities

Twelve elected trustees of TDA-UK, of whom six are female, are responsible for the day-to-day management of the organisation including the management of the charity's property (registered with the UK-Charity Commission). To increase efficiency of the management, sub-committee are set up that look after various sectors: educational, health, property, membership mobilisation, consultations, organising events, fundraising and collecting of essential & dispatchable goods for schools and clinics in the Tigray Region of N. Ethiopia.

Recruitment and Appointment of the Board of Trustees

TDA-UK's trustees are elected in a democratic manner every three years and thereafter often enrich the management with skills & experiences garnered from various UK voluntary & governmental agencies. When a certain task or projects require a special expertise, the Trustees tap into their pool of qualified professionals (within & outside the membership) who can readily avail their consultation support.

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Risk Management

The trustees are responsible for assessing potential risks and taking the necessary measures to ensure that the organisation's activities will not be jeopardised and hampered by any unforeseen hazard.

To mitigate financial Risks

Trustees continue to work hard to increase membership payments and donations, which currently account for a significant proportion of non-rental income for the charity. Through extended office opening hours, text and email prompts and organising events, membership payments are now on the increase. During the period, trustees organised meetings and events to raise emergency and relief funds to help victims of the civil war in Tigray region of Ethiopia.

Strict guidelines are in place to ensure that all trustees comply with financial procedures in collecting rental income, commissioning repairs of the property, receiving membership fees and donations. The transfer of funds to Tigray Region (benefiting various centres e.g., Kalamino High School) are done accordingly, following UK government policy & international laws. The guidelines also include internal control mechanisms and compliance to the external audit standards & procedures of the land.

Achievements and Performance

In line with the three years' strategic plan and the current crisis in Tigray, the priorities for the financial year ending 30th of September 2024 were:

- I. Continuing raising emergency and relief funds to help victims of the civil war in Tigray region of Ethiopia
 - a. Support Kalamino Special High School (KSHS), which has been devastated by the war.
 - b. Provide facilities to other community organizations and associations towards their fundraising activities to support the people in Tigray, particularly children and women who are directly

Tigray Development Association In The United Kingdom (TDA-UK)

affected by the war and facilitate the sending of donated health equipment that have been collected from donors by sister community groups.

c. Register to HMRC and claim gift aid of £15,958 for the year 2020 to 2022.

2. Continuing refurbishing and assessing the possibility of developing the TDA House as well as reviewing the lease contract that is going to expire in December 2024 so that future rental income will be sustainable and maximised.
3. Planned to take the front property out for tendering and organise a small team to execute the task.
4. Recruiting more members and volunteers and executing other administrative tasks promptly; and
5. Explore ideas how we can maximise our income and continue to gather information on bank accounts who offer best interest rates.

In the financial year, i.e., October 2023 to September 2024, concerted effort was made to execute the objectives mentioned above. During this period, about £4,989 was raised for the emergency and relief to help victims of the civil war in Tigray. The fundraising was made possible by the active participation of volunteers from London and outside of London.

A property sub-team was delegated to produce the tendering document to put out the front rented property on a market and set up criteria to screen out bidders as well as investigate the refurbishment/development/ of the building and proposed a preliminary floor plan of the building to members and will continue exploring alternative ideas how to fund the project.

Reserve Policy

The trustees have established a policy whereby the unrestricted funds held by the charity should not be more than the amount that would be enabling it to carry out 3 to 6 months' main tasks of the organisation. At this light, the Trustees feel they would be able to continue the current level of reserve, without risking a financial drop down, that would hamper or change the course of charity's main work. At present the unrestricted reserve is £138,165.

Plans for future periods

Strategic Plan

- The trustees have developed three years operational strategic plan and fundraising strategy, which will enable the organisation to foresee and, sustain the services by securing funding from different sources charitable funders to carry on its charitable objects, to participate in emergency & relieve activities to support the victims of the devastating civil war in Tigray, and to support the reconstruction of schools as well as health facilities that are damaged and destroyed by the war.
- Plan collaborative working with sister organisations and set up a dedicated team in areas of common projects and the provision of emergency & relief services to support the people of Tigray as well as focus on sustainable development projects.
- To carry out complete research of studying and expert assessment, if the re-development of the building is viable, on when and how to secure funds.

- Approach project proposal to reconstruct or rebuild schools better by adding technological, environmental and sustainability components that have been destroyed due to the war.

Tigray Development Association In The United Kingdom (TDA-UK)

Accounting Policies

The accounting policies adopted by the charity are detailed under Note #10 of the financial statements and our audit work include reviewing the statements to ensure that they properly reflect the underlying financial record of the charity. Hence, there have been no changes to the accounting policies nor to its auditing system during this period.

Availability of Assets to fulfil obligation

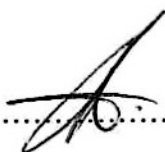
The charity has adequate reserves to fulfil its charitable obligations, and it is understood that the Trustees ensure that all financial obligations are met accordingly & sustainably.

All our financial reports are prepared and compiled as per the legal requirement applicable to the charities in England and Wales for each financial year, giving a true and fair view of the organisation's financial activities during the stipulated period. In this light, TDA-UK Trustees, in preparing those financial statements, have taken the following measures, to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent transactions.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, as our charity is a vibrant & ongoing concern.

Evidently, the Trustees are responsible for keeping financial records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable measures for the prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees



Date: 11/7/25

Name and Position of Trustee:

Tiegisty Mengesteab Equbaezgi

Chairperson

Tigray Development Association In The United Kingdom (TDA-UK)

Independent Examiner's Report to the Trust of Tigray Development Association In The United Kingdom (TDA-UK) for the year ended 30th September 2024. Charity number is 1018315

I report on the accounts of the charity for the year ended 30/09/2024, which are set out on pages 9 to 14.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carry out of my examination, I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The Trustees have decided to have an independent examination carried out and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountant.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Date: 14/7/2025

Solomon Tarekegn

Association of Chartered Certified Accountant

7 Serenity Apartment, 11 Monarch Square,

London, SW11 1AL

Tigray Development Association In The United Kingdom (TDA-UK)

Statement of Financial Activities for the Year Ended 30th September 2024

Incoming Resources

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2024 £	Total 2023 £
Membership		7,201	-	7,201	8,504
Other Receipts		15,958	686	16,644	1,210
Donation		2,492	656	3,148	2,822
Fund Raising Activities		-	3,273	3,273	66,590
Bank Interest		436	-	436	891
Rental Income		-	93,900	93,900	96,800
Total Incoming Resources		26,087	98,515	124,601	176,817

Resources Expended

		£	£	£	£
Charitable Costs	2	-	12,546	12,546	32,733
Governance	3	-	12,035	12,035	176,166
Other resources	4	-	-	-	496
Total Resources Expended		-	24,581	24,581	209,395

	£	£	£	£
Net Movement in Funds	26,087	73,933	100,020	(32,578)
Transfer between Funds	-	-	-	-
Fund Balance Brought Forward	112,078	1,846,608	1,958,686	1,991,264
Adjustment made during the period	-	-	-	-
Fund Balances Carried Forward	138,165	1,920,541	2,058,706	1,958,686

All the Charity's activities are continuing.

The charity has no recognised gains or loss other than the net incoming resources for the year.

The movement in reserves is shown above.

The notes on page 11 to 13 form part of these financial statements

Tigray Development Association In The United Kingdom (TDA-UK)

BALANCE SHEET AS AT SEPTEMBER 2024

	Notes	£	2024 £	2023 £
Tangible Fixed Assets	7		1,727,391	1,727,763
Current Assets				
Debtors	6	11,220	3,879	
Prepayments	6a	3,405	3,407	
Cash at hand and in Bank		<u>371,224</u>	<u>242,063</u>	
		385,848	249,349	
Creditors: Amounts falling due with in one year	8	<u>54,534</u>	<u>18,427</u>	
Net Current Assets/Liabilities			<u>331,315</u>	<u>230,923</u>
Net Assets			<u>2,058,706</u>	<u>1,958,686</u>
Accumulated Funds Account	9	£		£
Unrestricted Fund Brought Forward		112,078	100,151	
Surplus (Deficit) Of Unrestricted Fund		26,087	11,927	
Previous Year Adjustment to Surplus (Deficit) Unrestr		<u>-</u>	<u>-</u>	
			138,165	112,078
Restricted Fund Brought Forward		1,846,608	1,891,113	
Surplus (Deficit) of Restricted Fund		<u>73,933</u>	<u>(44,505)</u>	
			<u>1,920,541</u>	<u>1,846,608</u>
			<u>2,058,706</u>	<u>1,958,686</u>

We approved the Financial Statement and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees on 11/07/2025

Signed *Selamawit Bidey*

Trustee Name Selamawit Bidey

Tigray Development Association In The United Kingdom (TDA-UK)

Tigray Development Association In The United Kingdom (TDA-UK)

Notes to the Financial Statements for the period ended 30th September 2024

I Accounting Policies

- a) The financial statements have been prepared in accordance with applicable Accounting Standard and follow the recommendations in The Statement of Recommended Practice - Accounting and Reporting by Charities.

Basic preparation of accounts

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the Trustees Report and all of which are continuing.

Incoming Resources

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received (if any).
- b1) Contribution from members as subscription is recognized as income when received.
- c) Donations in kind are valued and included in income to the extent that it represents goods or services which would otherwise be purchased (if any).
- d) Grants are recognised in full in the Statements of Financial Activities in the year in which they are received, or receivable, whichever is earlier.
- e) Rental income is recognised as income in the period in which it is receivable.
- f) Restricted funds are to be used for specified purposes as laid down by the donor, and as laid down by the trustees. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds are donations and other income received or generated for the charitable purposes.

Expenditure

- h) Governance cost of the charity related administration costs of running the charity such as the cost of meetings, audit and statutory compliance. They also include cost incurred in the general administration of the charity and which can not be directly attributed to the provision of the services of the organisation.
- i) Depreciation is provided on all tangible fixed assets except the freehold building, at a rate calculated to write of the cost of each asset over its expected useful life, as follows:
- | | |
|-----------------------|---------------------------|
| Fixtures and Fittings | 25% on written down value |
| Office Equipment | 25% on written down value |

Tigray Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 September 2024

	Unrestricted Fund	Restricted Fund	Total Funds 2024	Total Funds 2023
2. Charitable Costs				
Wages including Employer's NIC	-	-	-	-
Rates, Insurance & cleaning	5,520.81	-	5,520.81	7,473.54
Light, Heat & Water	3,148.74	-	3,148.74	5,673.99
Management and Admin	-	-	-	-
Consaltancy Fees	1,200.00	-	1,200.00	3,825.00
Repairs & Maintenance	1,052.00	-	1,052.00	14,697.05
Other office Expenses	1,624.92	-	1,624.92	1,063.55
	<u>12,546.47</u>	<u>-</u>	<u>12,546.47</u>	<u>32,733.13</u>

	Unrestricted Fund	Restricted Fund	Total Funds 2024	Total Funds 2023
3. Governance				
Management and Administration	-	-	-	-
Overseas Donation-Accident Victim Relief	-	10,445.00	10,445.00	61,640.16
Contribution to school overseas	-	-	-	100,000.00
Fund Raising events' expenses	-	-	-	13,724.57
Accountancy Fees	-	1,500.00	1,500.00	-
Bank Charges	-	89.70	89.70	800.80
	<u>-</u>	<u>12,034.70</u>	<u>12,034.70</u>	<u>176,165.53</u>

	Unrestricted Fund	Restricted Fund	Total Funds 2024	Total Funds 2023
4. Other Expenses				
Depreciation	-	-	-	496.13
	<u>-</u>	<u>-</u>	<u>-</u>	<u>496.13</u>

4a. Net Income Resources (Deficit)	2024	2023
	£	£
	-	(29,028.27)

4b. Donations in kind		
There were no donations in kind during the period	-	-

5. Employees		
The average number of people employed during the period	-	-

Tigray Development Association In The United Kingdom (TDA-UK)

6. Debtors	2024	2023
	£	£
Other Debtors-Utility Bill	-	3,878.69
Rent Owing (IBEX)	19,315.53	-
	<u>19,315.53</u>	<u>3,878.69</u>
6a. Prepayment		
Insurance Prepayment	1,932.53	2,182.23
Business Rate	1,472.05	1,224.90
	<u>3,404.58</u>	<u>3,407.13</u>
7. Tangible Fixed Assets	Land and Buildings Free hold	Fixtures Fittings and Equipment
	£	£
Cost at 1st October 2023	1,726,275.00	26,780.78
Addition	-	-
	<u>1,726,275.00</u>	<u>26,780.78</u>
Depreciation at 1st October 2023	-	25,292.38
Charge for the year	-	372.10
Depreciation carried Forward	-	<u>25,664.48</u>
Net Book Value at 30 September 2024	<u>1,726,275.00</u>	<u>1,116.30</u>
net Book Value at 30 September 2023	<u>1,726,275.00</u>	<u>1,488.40</u>
8. Creditors falling due within one year	2024	2023
	£	£
Tenants Deposits	8,966.66	9,200.00
Rent Received in Advance	10,067.00	9,226.70
Other Accruals	8,000.00	-
Accruals - Tender Deposit	26,000.00	-
Audit Fees	1,500.00	-
	<u>54,533.66</u>	<u>18,426.70</u>
9 Analysis of Net Assets	2024	2023
	£	£
Tangible Fixed Assetss	1,727,391.30	1,727,763.40
Current Assets	385,848.22	249,349.20
Current Liabilities	<u>(54,533.66)</u>	<u>(18,426.70)</u>
	<u>2,058,705.86</u>	<u>1,958,685.90</u>

10 Outstanding Legal Case

Subsequent to the balance sheet date, a post balance sheet event has arisen involving a dispute with the tenant of one of the charity's resturant properties regarding the termination clause in their lease agreement. The matter is being currently handled by the charity's legal advisors, who remain optimistic about favourable outcome. However, should the case not be resolved in the charity's favour, there is a potential exposure to litigation costs and compensation amount to approximately £60,000

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Address

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To mitigate financial Risks

Trustees continue to work hard to increase membership payments and donations, which currently account for a significant proportion of non-rental income for the charity. Through extended office opening hours, text and e-mail prompts and organising events, membership payments are now on the increase. During the period, trustees organised meetings and events to raise emergency and relief funds to help victims of civil war in Tigray region of Ethiopia.

Strict guidelines are in place to ensure that all trustees comply with financial procedures in collecting rental income, commissioning repairs of the property, receiving membership fees and donations. The transfer of funds to Tigray Region (benefiting various centres e.g., Kalamino High School) are done accordingly, following UK government policy & international laws. The guidelines also include internal control mechanism and compliance to the external audit standards & procedures of the land.

Achievements and Performance

In line with the three years' strategic plan and the current crisis in Tigray, the priorities for the financial year ending 30th of September 2023 were:

- I. Continuing raising emergency and relief funds to help victims of the civil war in Tigray region of Ethiopia
 - a. Organise a fundraising event on Adwa Victory Day- to support victims of the Tigray war who are living in a desperate situation.
 - b. Support Kalamino Special High School (KSHS), which is devastated by the war;
 - c. Help with raising funds for the victims of war in the town of Adi-Daero;

- d. Provide facilities to other community organizations and associations towards their fundraising activities to support the people in Tigray, particularly children.
2. Continuing refurbishing and assessing the possibility of developing the TDA House so that future rental income will be sustainable and maximised;
3. Recruiting more members and volunteers and executing other administrative tasks promptly; and
4. Explore ideas how we can maximise our income and continue to gather information of bank accounts who offer best interest rates.

In the financial year, i.e., October 2022 to September 2023, concerted effort was made to execute the objectives mentioned above. During this period, a total amount of **£66,590** was raised for the emergency and relief to help victims of the civil war in Tigray. The fundraising was made possible by the active participation of volunteers from London and outside of London.

The funds raised through organised events, in collaboration with our community partners, was sent via charity organizations in Tigray, such as Freminatos, to support war victim elders, children and women.

We also sent £100,000, in two phases, to Kalamino Special High School (KSHS) in Mekele, Tigray, from the rent collected.

The team delegated to investigate the refurbishment/development/ of building proposed a preliminary floor plan of the building to members and will continue exploring alternative ideas how to fund the project.

Reserve Policy

The trustees have established a policy whereby the unrestricted funds held by the charity should not be more than the amount that would be enabling to carry out 3 to 6 months' main tasks of the organisation. At this light, the Trustees feel they would be able to continue the current level of reserve, without risking of a financial drop down, that would hamper or change the course of charity's main work. At present the unrestricted reserve is **£112,078**.

Plans for future periods

Strategic Plan

- The trustees have developed three years operational strategic plan and fundraising strategy, which will enable the organisation to foresee and, sustain the services by securing funding from different sources charitable funders to carry on its charitable objects, to participate in emergency & relieve activities to support the victims of the devastating civil war in Tigray, and to support the reconstruction of schools as well as health facilities that are damaged and destroyed by the war;
- Plan co-ordination of working together with sister organisations and set up a dedicated team in areas of common projects and the provision of emergency & relieve services to support the people of Tigray as well as focus on sustainable developmental projects; and
- To carry out complete research of studying and expert assessment, if the re-development of the building is viable, on when and how to secure fund.

Accounting Policies

The accounting policies adopted by the charity are detailed under Note 10 of the financial statements and our audit work include reviewing the statements to ensure that they properly reflect the underlying financial record of the charity. Hence, there have been no changes to the accounting policies nor to its auditing system during this period.

Availability of Assets to fulfil obligation

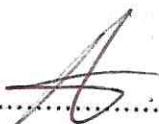
The charity has adequate reserves to fulfil its charitable obligations and it is understood that the Trustees ensure that all financial obligations are met accordingly & sustainably.

All our financial reports are prepared and compiled as per the legal requirement applicable to the charities in England and Wales for each financial year, giving true and fair view of the organisation's financial activities during the stipulated period. In this light, TDA-UK Trustees, in preparing those financial statements, have taken the following measures, to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent transactions;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, as our charity is a vibrant & ongoing concern.

Evidently, the Trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable measures for the prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees



Date: 19/06/2024

Name and Position of Trustee:

Tiegisty Mengesteab Equbaezgi

Chairperson

Independent Examiner's Report to the Trust of Tigray Development Association In The United Kingdom (TDA-UK) for the year ended 30th September 2023. Charity number is 1018315

I report on the accounts of the charity for the year ended 30/09/2023, which are set out on pages 8 to 14.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carry out of my examination, I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountant.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Date: 15/7/2024

Solomon Tarekegn

Association of Chartered Certified Accountant

7 Serneity Apartmentt, 11 Monarch Square,

London, SW11 1AL

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM (TDA-UK)
Statement of Financial Activities for the Year Ended 30th September 2023

Incoming Resources

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2023 £	Total 2022 £
Membership		8,504	-	8,504	8,427
Other Receipts		1,210	-	1,210	402
Donation		2,777	45	2,822	8,978
Fund Raising Activities		-	66,590	66,590	165,131
Bank Interest		891	-	891	2
Rental Income		-	96,800	96,800	98,738
Total Incoming Resources		13,381	163,435	176,817	281,677

Resources Expended

		£	£	£	£
Charitable Costs	2	1,064	31,670	32,733	15,882
Governance	3	391	175,775	176,166	156,603
Other resources	4	-	496	496	620
Total Resources Expended		1,454	207,940	209,395	173,105

		£	£	£	£
Net Movement in Funds		11,927	(44,505)	(32,578)	108,572
Transfer between Funds		-	-	-	-
Fund Balance Brought Forward		100,151	1,891,113	1,991,264	1,882,711
Adjustment made during the period		-	-	-	20
Fund Balances Carried Forward		112,078	1,846,608	1,958,686	1,991,264

All the Charity's activities are continuing.

The charity has no recognised gains or loss other than the net incoming resources for the year.

The movement in reserves is shown above.


The notes on page 11 to 13 form part of these financial statements

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM (TDA-UK)
BALANCE SHEET AS AT SEPTEMBER 2023

	Notes	2023 £	2022 £
Tangible Fixed Assets	7	1,727,763.40	1,728,135.75
Current Assets		£	
Debtors	6	3,878.69	7,100.24
Prepayments	6a	3,407.13	3,592.41
Cash at hand and in Bank		<u>242,063.38</u>	<u>276,463.46</u>
		249,349.20	287,156.11
Creditors: Amounts falling due with in one year	8	<u>18,426.70</u>	<u>24,027.69</u>
Net Current Assets/Liabilities		<u>230,922.50</u>	<u>263,128.42</u>
Net Assets		<u>1,958,685.90</u>	<u>1,991,264.17</u>
Accumulated Funds Account	9	£	£
Unrestricted Fund Brought Forward		100,151.30	84,130.00
Surplus (Deficit) Of Unrestricted Fund		11,927.03	16,040.20
Previous Year Adjustment to Surplus (Deficit) Unrestricted Fund			<u>(19.63)</u>
		112,078.33	100,150.57
Restricted Fund Brought Forward		1,891,112.87	1,798,580.94
Surplus (Deficit) of Restricted Fund		<u>(44,505.30)</u>	<u>92,531.93</u>
		<u>1,846,607.57</u>	<u>1,891,112.87</u>
		<u>1,958,685.90</u>	<u>1,991,263.44</u>

We approved the Financial Statement and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees on 25/06/2024

Signed 

Trustee Name Saba Mamo

Tigray Development Association In The United Kingdom (TDA-UK)

Notes to the Financial Statements for the period ended 30th September 2023

I Accounting Policies

- a) The financial statements have been prepared in accordance with applicable Accounting Standard and follow the recommendations in The Statement of Recommended Practice - Accounting and Reporting by Charities.

Basic preparation of accounts

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the Trustees Report and all of which are continuing.

Incoming Resources

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received (if any).
- b1) Contribution from members as subscription is recognized as income when received.
- C) Donations in kind are valued and included in income to the extent that it represents goods or services which would otherwise be purchased (if any).
- d) Grants are recognised in full in the Statements of Financial Activities in the year in which they are received, or receivable, whichever is earlier.
- e) Rental income is recognised as income in the period in which it is receivable.

Restricted funds are to be used for specified purposes as laid down by the donor, and as laid down by the trustees.

- g) Unrestricted funds are donations and other income received or generated for the charitable purposes.

Expenditure

- h) Governance cost of the charity related administration costs of running the charity such as the cost of meetings, audit and statutory compliance. They also include cost incurred in the general administration of the charity and which can not be directly attributed to the provision of the services of the organisation.
- i) Depreciation is provided on all tangible fixed assets except the freehold building, at a rate calculated to write off the cost of each asset over its expected useful life, as follows:
- | | |
|-----------------------|---------------------------|
| Fixtures and Fittings | 25% on written down value |
| Office Equipment | 25% on written down value |

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 September 2023

	Unrestricted Fund	Restricted Fund	Total Funds 2023	Total Funds 2022
2. Charitable Costs				
Wages including Employer's NIC	-	-	-	-
Rates, Insurance & cleaning	-	7,474	7,474	5,835
Light, Heat & Water	-	5,674	5,674	2,253
Management and Admin	-	-	-	-
Consaltancy Fees	-	3,825	3,825	4,872
Repairs & Maintenance	-	14,697	14,697	1,975
Other office Expenses	1,064	-	1,064	947
	<u>1,064</u>	<u>31,670</u>	<u>32,733</u>	<u>15,882</u>

	Unrestricted Fund	Restricted Fund	Total Funds 2,023	Total Funds 2,022
3. Governance				
Management and Administration	-	-	-	-
Overseas Donation-Accident Victim Relief	-	61,640	61,640	155,962
Contribution to school overseas	-	100,000	100,000	100,000
Fund Raising events' expenses	-	13,725	13,725	-
Accountancy Fees	-	-	-	-
Bank Charges	391	410	801	640
	<u>391</u>	<u>175,775</u>	<u>176,166</u>	<u>256,603</u>

	Unrestricted Fund	Restricted Fund	Total Funds 2023	Total Funds 2022
4. Other Expenses				
Depreciation	-	496.13	496.13	620.25
	<u>-</u>	<u>496.13</u>	<u>496.13</u>	<u>620.25</u>
	£			£
	<u>(29,028.27)</u>			<u>108,572.13</u>

4b. Donations in kind

There were no donations in kind during the period

5. Employees

The average number of people employed during the year ended 30 September 2023 was - and during the year ended 30 September 2022 was -.

6. Debtors	2023	2022
	£	£
Other Debtors-Utility Bill	3,878.69	5,700.68
Rent Owing	-	1,399.56
	<u>3,878.69</u>	<u>7,100.24</u>

6a. Prepayment

Insurance Prepayment	2,182	1,896
Business Rate	1,225	1,696
	<u>3,407</u>	<u>3,592</u>

7. Tangible Fixed Assets

	Land and Buildings Free hold	Fixtures Fittings and Equipment
	£	£
Cost at 1st October 2022	1,726,275	26,657
Addition	-	124
	<u>1,726,275</u>	<u>26,781</u>
Depreciation at 1st October 2022	-	24,796
Charge for the year	-	496
Depreciation carried Forward	-	25,292
	<u>-</u>	<u>25,292</u>
Net Book Value at 30 September 2023	<u>1,726,275</u>	<u>1,488</u>
net Book Value at 30 September 2022	<u>1,726,275</u>	<u>1,861</u>

8. Creditors falling due within one year

	2023	2022
	£	£
Tenants Deposits	9,200	8,400
Rent Received in Advance	9,227	11,844
Other Accruals	-	2,400
Accruals	-	232
Audit Fees	-	1,152
	<u>18,427</u>	<u>24,028</u>

9 Analysis of Net Assets

	2023	2022
	£	£
Tangible Fixed Assets	1,727,763	1,728,136
Current Assets	249,349	287,156
Current Liabilities	(18,427)	(24,028)
	<u>1,958,686</u>	<u>1,991,264</u>

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM

England & Wales - Charity number 1018315

Accounts

Tigray Development Association In The United Kingdom (TDA-UK)

Trustees' Report and Financial Statements for the year ended 30 September
2022

Charity Registration No. 1018315

Solomon Tarekegn
Independent Examiner
Chartered Certified Accountant

Tigray Development Association In The United Kingdom (TDA-UK)

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Balance Sheet	10
Notes to the accounts	11-13

Tigray Development Association In The United Kingdom (TDA-UK)

Information

Trustees

Mr Yonas Ghebresellasie
Ms Saba Mamo
Mr Teklay Desta kassa
Mr Amanuel Berhe Araya
Mr Alemu Abreha Abay
Mr Hailekiros Gebrekidan Abebe
Ms Tiegisty Mengesteab Equbaezgi
Mr Alema Gidey Kahsay
Ms Shewit Abay Hzkias
Ms Selamawit Gidey
Mr Teclay Teweldeberhan

Address

TDA House
211 Clapham Road, Stockwell
London, SW9 0QH

Banker

Lloyds TSB
Sedgemoor House, Dean Gate Avenue
Black Brook Business Park, TAI 2Ug

Independent Examiner:

Solomon Tarekegn
Association Chartered Certified Accountant
24 Aylands Close, Wembley, HA9 8PJ

Charity Registration No.

1018315

REPORT OF THE TRUSTEES of TDA-UK
FOR THE YEAR ENDED 30 SEPTEMBER 2022

The Trustees present their report together with the audited financial statements of the charity for the year ended 30th of September 2022.

The Trustees

Mr Yonas Ghebresellasie
Ms Saba Mamo
Mr Teklay Desta kassa
Mr Amanuel Berhe Araya
Mr Alemu Abreha Abay
Mr Hailekiros Gebrekidan Abebe
Ms Tiegisty Mengesteab Equbaezgi
Mr Alema Gidey Kahsay
Ms Shewit Abay Hzkias
Ms Selamawit Gidey
Mr Teclay Teweldeberhan

Governing Document

Tigray Development Association in the United Kingdom (TDA-UK) is constituted under a new trust deed dated 5 March 1993 as amended on 16 February 2014. Its Registered Charity number is 1018315.

Objects, Mission Statement, Aims and Activities

Mission Statement:

The TDA-UK is a partner of Tigray Development Association International (TDA Int.) an indigenous non-governmental charitable organisation established in 1989 by the people of Tigray with the intention of taking an active role in all aspects of the region's developmental endeavours, basing its' headquarter in Mekelle, the regional capital of Tigray, Northern Ethiopia.

Aims:

TDA-UK jointly with its members and supporters has been actively engaged in assisting the developmental efforts of the people of Tigray. The association was established in 1989 by Tigrayans living in the UK with the aim of contributing to the reconstruction of the Tigray region and rehabilitate its people who have been displaced because of the civil war. Some of the projects that TDA-UK has supported include the construction of 505 schools and 124 clinics, 165 water supply structures, 35 vocational skills training centres, 79 credit unions, (focusing on women) and granting scholarship to over 4000 bright students. TDA-UK also collected and dispatched thousands of essential books, hundreds of hospital beds, various medical equipment and several computers and distributed to the pertinent schools, institutions and centres.

Organisation and Structure of the Association:

The Trustees have an overall responsibility for the governance and management of the Association who undergo through the necessary induction & training, to ensure that they have adequate managerial skills to run the organisation effectively. Beside this, the Trustees are supported by well trained volunteers who work in rota system. TDA-UK has over 300 Tigrayan subscriptions- paying & voting members who elect the trustees as well as some associates who are friends of Tigray.

Statement of Trustees' Responsibilities

Eleven elected trustees of TDA-UK, of whom four are female, are responsible for the day-to-day management of the organisation including the management of the charity's property (registered with the UK-Charity Commission). To increase efficiency of the management, sub-committee are set up that look after various sectors: educational, health, membership mobilisation, consultations, organising events, fundraising and collecting of essential & dispatchable goods for schools and clinics in the Tigray Region of N. Ethiopia.

Recruitment and Appointment of the Board of Trustees

TDA-UK's trustees are elected in a democratic manner every three years and thereafter often enriching the management with skills & experiences garnered from various UK voluntary & governmental agencies. When a certain task or projects require a special expertise, the Trustees tap to their pool of qualified professionals (within & outside the membership) who can readily avail their consultation support.

Trustee Induction and Training

Ongoing workshops are organised on a quarterly basis to update & build upon the managerial skills & policy knowledge acquired by previous training programmes. During such training programmes, the Trustees can discuss how they had tackled some challenges, update themselves with latest government policies and take notes of new managerial techniques ways & means of responding to arising challenges and members' demands.

Risk Management

The trustees are responsible for assessing potential risks and taking the necessary measures to ensure that the organisation's activities will not be jeopardised and hampered by any unforeseen hazard.

To mitigate financial Risks

Trustees continue to work hard to increase membership payments and donations, which currently account for a significant proportion of non-rental income for the charity. Through extended office opening hours, text and e-mail prompts and organising events, membership payments are now on the increase. During the period, trustees organised meetings and events to raise emergency and relief funds to help victims of ongoing civil war in Tigray region of Ethiopia.

Strict guidelines are in place to ensure that all trustees comply with financial procedures in collecting rental income, commissioning repairs of the property, receiving membership fees and donations. The transfer of funds to Tigray Region (benefiting various centres e.g., Kalamino High School) are done accordingly, following UK government policy & international laws. The guidelines also include internal control mechanism and compliance to the external audit standards & procedures of the land.

Achievements and Performance

In line with the three years' strategic plan and the current crisis in Tigray, the priorities for the financial year ending 30th of September 2022 were:

1. Continuing raising emergency and relief funds to help victims of ongoing civil war in Tigray region of Ethiopia
 - a. Organise One Diaspora to one Family (D2F) program to support families who had no access to the bank or any means of income, and were in desperate need of survival
 - b. In collaboration with our partner in the UK, an unincorporated community association, organised an event called Walk for Tigray to help victim of the war and internally displaced children in Tigray
 - c. Organise an event Pad4Tigray that is led by women volunteers of TDA UK to support women and children in Tigray who were victim of rape as a weapon of war

2. Continuing refurbishing and assessing the possibility of developing the TDA House so that future rental income will be sustainable and maximised
3. Recruiting more members and volunteers and executing other administrative tasks promptly; and
4. Explore ideas how we can maximise our income and continue to gather information of bank accounts who offer best interest rates.

In the financial year, i.e., October 2021 to March 2022, concerted effort was made to execute the objectives mentioned above. During this period, about £165,130 was raised for the emergency and relief to help victims of ongoing civil war in Tigray. The fundraising was made possible by the active participation of volunteers from London and outside of London, in the major cities such as Manchester, Birmingham, Leeds, Liverpool, Sheffield and Bristol.

The fund raised was sent to Tigray in full via TDA North America, a sister charity organisation registered in the United States.

The team delegated to investigate the refurbishment/development/ of building continued its preliminary study and recommended that a structural engineer be employed to assess the condition of the structure so to determine whether renovation/development can be carried out without changing the structure. The expert assessment is yet to be conducted.

Reserve Policy

The trustees have established a policy whereby the unrestricted funds held by the charity should not be more than the amount that would be enabling to carry out 3 to 6 months' main tasks of the organisation. At this light, the Trustees feel they would be able to continue the current level of reserve, without risking of a financial drop down, that would hamper or change the course of charity's main work. At present the unrestricted reserve, which amounts to £100,151 does not reach this target and the Management Committee is considering ways & means of raising the unrestricted funding to a reasonable level.

Plans for future periods

Strategic Plan

- The trustees have developed three years operational strategic plan and fundraising strategy, which will enable the organisation to foresee and, sustain the services by securing funding from different sources charitable funders to carry on its charitable objects, to participate in emergency and relieve activities to support the people of Tigray devastated by the ongoing civil war and to support the reconstruction of schools as well as health facilities in Tigray.
- Plan co-ordination of working together with sister organisation in areas of common projects and the provision of emergency & relieve services to support the people of Tigray.
- To carry out complete research of studying and expert assessment, if the re-development of the building is viable, on when and how to secure fund.

Accounting Policies

The accounting policies adopted by the charity are detailed under Note #10 of the financial statements and our audit work include reviewing the statements to ensure that they properly reflect the underlying financial record of the charity. Hence, there have been no changes to the accounting policies nor to its auditing system during this period.

Availability of Assets to fulfil obligation

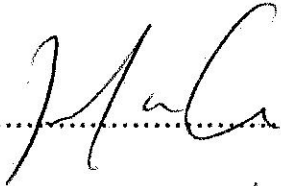
The charity has adequate reserves to fulfil its charitable obligations and it is understood that the Trustees ensure that all financial obligations are met accordingly & sustainably.

All our financial reports are prepared and compiled as per the legal requirement applicable to the charities in England and Wales for each financial year, giving true and fair view of the organisation's financial activities during the stipulated period. In this light, TDA-UK Trustees, in preparing those financial statements, have taken the following measures, to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent transactions.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, as our charity is a vibrant & ongoing concern.

Evidently, the Trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable measures for the prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees


.....

Date: 29/06/2023
.....

Name and Position of Trustee:

Yonas Ghebresellasi

Chairperson

Independent Examiner's Report to the Trust of Tigray Development Association In The United Kingdom (TDA-UK) for the year ended 30th September 2022. Charity number is 1018315

I report on the accounts of the charity for the year ended 30/09/2022, which are set out on pages 9 to 13.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carry out of my examination, I have followed all the applicable Direction given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountant.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Date: 3/7/2023

Solomon Tarekegn

Association of Chartered Certified Accountant

24 Aylands Close, Wembley

HA9 8PJ

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM (TDA-UK)

Statement of Financial Activities for the Year Ended 30th September 2022

Incoming Resources

	Notes	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Total 2021 £
Membership		8,427	-	8,427	9,557
Other Receipts		170	232	402	2,332
Donation		8,978	-	8,978	4,531
Fund Raising Activities		-	165,131	165,131	267,814
Bank Interest		2	-	2	1
Rental Income		-	98,738	98,738	72,105
Total Incoming Resources		17,577	264,101	281,677	356,340

Resources Expended

		£	£	£	£
Charitable Costs	2	947	14,935	15,882	22,975
Governance	3	589	156,013	156,603	287,017
Other resources	4	-	620	620	755
Total Resources Expended		1,537	171,569	173,105	310,747

	£	£	£	£
Net Movement in Funds	16,040	92,532	108,572	45,593
Transfer between Funds	-	-	-	-
Fund Balance Brought Forward	84,130	1,798,581	1,882,711	1,844,765
Adjustment made during the period	(20)	0	(20)	(7647)
Fund Balances Carried Forward	100,151	1,891,113	1,991,264	1,882,711

All the Charity's activities are continuing.

The charity has no recognised gains or loss other than the net incoming resources for the year.

The movement in reserves is shown above.

The notes on page 11 to 13 form part of these financial statements

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM (TDA-UK)
BALANCE SHEET AS AT SEPTEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Tangible Fixed Assets	7		1,728,136		1,728,540
Current Assets					
Debtors	6	7,100		1,339	
Prepayments	6a	3,592		3,226	
Cash at hand and in Bank		276,463		168,861	
		<u>287,156</u>		<u>173,426</u>	
Creditors: Amounts falling due with in one year	8	<u>24,028</u>		<u>19,255</u>	
Net Current Assets/Liabilities			<u>263,128</u>		<u>154,171</u>
Net Assets			<u><u>1,991,264</u></u>		<u><u>1,882,711</u></u>
Accumulated Funds Account					
	9				
Unrestricted Fund Brought Forward		84,130		73,081	
Surplus (Deficit) Of Unrestricted Fund		16,040		11,049	
Previous Year Adjustment to Surplus (Deficit) Unrestrict		<u>(20)</u>		<u></u>	
			<u>100,151</u>		<u>84,130</u>
Restricted Fund Brought Forward		1,798,581		1,764,037	
Surplus (Deficit) of Restricted Fund		<u>92,532</u>		<u>34,544</u>	
			<u>1,891,113</u>		<u>1,798,581</u>
			<u><u>1,991,264</u></u>		<u><u>1,882,711</u></u>

We approve the Financial Statements and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees on 29/06/2023

Signed 

Trustee Name ... Saba Mamo

Tigray Development Association In The United Kingdom (TDA-UK)

Notes to the Financial Statements for the period ended 30th September 2022

| Accounting Policies

- a) The financial statements have been prepared in accordance with applicable Accounting Standard and follow the recommendations in The Statement of Recommended Practice - Accounting and Reporting by Charities.

Basic preparation of accounts

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the Trustees Report and all of

Incoming Resources

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received (if any).
- bi) Contribution from members as subscription is recognized as income when received.
- c) Donations in kind are valued and included in income to the extent that it represents goods or services which would otherwise be purchased (if any).
- d) Grants are recognised in full in the Statements of Financial Activities in the year in which they are received, or receivable, whichever is earlier.
- e) Rental income is recognised as income in the period in which it is receivable.
- f) Restricted funds are to be used for specified purposes as laid down by the donor, and as laid down by the trustees. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds are donations and other income received or generated for the charitable purposes.

Expenditure

- h) Governance cost of the charity related administration costs of running the charity such as the cost of meetings, audit and statutory compliance. They also include cost incurred in the general administration of the charity and which can not be directly attributed to the provision of the services of the organisation.
- i) Depreciation is provided on all tangible fixed assets except the freehold building, at a rate calculated to write of the cost of each asset over its expected useful life, as follows:

Fixtures and Fittings	25% on written down value
Office Equipment	25% on written down value

NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 September 2022

2. Charitable Costs	Unrestricted	Restricted	Total Funds	Total Funds
	Fund	Fund	2022	2021
	£	£	£	£
Wages including Employer's NIC	0	0	0	0
Rates, Insurance & cleaning	0	5835	5835	5642
Light, Heat & Water		2253	2253	1380
Management and Admin	0	0	0	1105
Consaltancy Fees		4872	4872	0
Repairs & Maintenance	0	1975	1975	13750
Other office Expenses	947	0	947	1098
	<u>947</u>	<u>14935</u>	<u>15882</u>	<u>22975</u>

3. Governance	Unrestricted	Restricted	Total Funds	Total Funds
	Fund	Fund	2022	2021
Management and Administration	0	0	0	0
Overseas Donation-Accident Victim Relie	0	155962	155962	0
Contribution to school overseas	0	0	0	285000
Accountancy Fees	0	0	0	1152
Bank Charges	589	51	640	865
	<u>589</u>	<u>156013</u>	<u>156603</u>	<u>287017</u>

4. Other Expenses	Unrestricted	Restricted	Total Funds	Total Funds
	Fund	Fund	2022	2021
Depreciation	0	620	620	755
	<u>0</u>	<u>620</u>	<u>620.3</u>	<u>755</u>

4a. Net Income Resources (Deficit)	2022	2021
	£	£
	<u>108572</u>	<u>50467</u>

4b. Donations in kind	2022	2021
	£	£
There were no donations in kind during the period	0	0

5. Employees

The average number of people employed during this year was	0	0
--	---	---

6. Debtors	2022	2021	
	£	£	
Other Debtors-Utility Bill	5701	0	
Rent Owing	1400	1339	
	<u>7100</u>	<u>1339</u>	
6a. Prepayment			
Insurance Prepayment	1896	1652	
Business Rate	1696	1574	
	<u>3592</u>	<u>3226</u>	
7. Tangible Fixed Assets	Land and Buildings Free hold	Fixtures Fittings and Equipment	Total
	£	£	£
Cost at 1st October 2021	1726275	26441	1752716
Addition	0	216	216
	<u>1726275</u>	<u>26657</u>	<u>1752932</u>
Depreciation at 1st October 2021	0	24176	24176
Charge for the year	0	620	620
Depreciation carried Forward	<u>0</u>	<u>24796</u>	<u>24796</u>
Net Book Value at 30 September 2022	<u>1726275</u>	<u>1861</u>	<u>1728136</u>
net Book Value at 30 September 2021	<u>1726275</u>	<u>2265</u>	<u>1728540</u>
8. Creditors falling due within on	2022	2021	
	£	£	
Tenants Deposits	8400	8400	
Rent Received in Advance	11844	7167	
Other Accruals	2400	232	
Accruals	232	0	
Audit Fees	1152	3456	
	<u>24028</u>	<u>19255</u>	
9 Analysis of Net Assets	2021	2021	
	£	£	
Tangible Fixed Assetss	1728136	1728540	
Current Assets	287156	173426	
Current Liabilities	-24028	-19255	
	<u>1991264</u>	<u>1882711</u>	

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM

England & Wales - Charity number 1018315

Accounts

Tigray Development Association In The United Kingdom (TDA-UK)

**Trustees' Report and Financial Statements
for the year ended 30 September 2021**

Charity Registration No 1 0 1 8 3 1 5

**E WILLIAMS AND COMPANY
CHARTERED CERTIFIED ACCOUNTANTS**

Tigray Development Association In The United Kingdom (TDA-UK)

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Notes to the accounts	10-12

Tigray Development Association In The United Kingdom (TDA-UK)

Information

Trustees

Mr. Teklit Hailemichael Berhe
Mr Haile Hagos
Ms Selamawit Giday
Mr Abebe Mengesha
Mr Teclay Teweldeberhan
Mr Tewodros Belay Abraham
Mr Negasi Meles

Address

TDA House
211 Clapham Road
Stockwell
London
SW9 0QH
Tel: 020 7924 0191
Fax: 020 7738 6569
Email: Tigray@tda-uk-org.uk
Web: www.tda-uk.org.uk

Banker

Lloyds TSB
Sedgemoor House
Dean Gate Avenue
Black Brook Business Park
Taunton, TA1 2UG.

ACCOUNTANT

E Williams & Co
Chartered Certified Accountants
120 Streatham Hill
London
SW2 4RP

Charity Reg. No

1018315

Tigray Development Association In The United Kingdom (TDA-UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2021

The Trustees present their report together with the audited financial statements of the charity for the year ended 30th of September 2021.

The Trustees

Mr Teklit Hailemichael Berhe
Mr Tewodros Belay Abraham
Mr Abebe Mengesha
Ms Selamawit Giday (joined March 2021)
Mr Haile Hagos (Joined March 2021)
Mr Negasi Meles (Joined March 2021)
Mr Teclay Teweldeberhan (Joined March 2021)

Governing Document

Tigray Development Association in the United Kingdom (TDA-UK) is constituted under a new trust deed dated 5 March 1993 as amended on 16 February 2014. Its Registered Charity number is 1018315.

Objects, Mission Statement, Aims and Activities

Mission Statement:

The TDA-UK is a partner of Tigray Development Association International (TDA Int.) an indigenous non-governmental charitable organisation established in 1989 by the people of Tigray with the intention of taking an active role in all aspects of the region's developmental endeavours, basing its headquarter in Mekelle, the regional capital of Tigray, Northern Ethiopia.

Aims:

TDA-UK jointly with its members and supporters has been actively engaged in assisting the developmental efforts of the people of Tigray. The association was established in 1989 by Tigrayans living in the UK with the aim of contributing to the reconstruction of the Tigray region and rehabilitate its people who have been displaced because of the civil war. Some of the projects that TDA-UK has supported include the construction of 505 schools and 124 clinics, 165 water supply structures, 35 vocational skills training centres, 79 credit unions, (focusing on women) and granting scholarship to over 4000 bright students. TDA-UK also collected and dispatched thousands of essential books, hundreds of hospital beds, various medical equipment and several computers and distributed to the pertinent schools, institutions and centres.

Organisation and Structure of the Association:

The Trustees have an overall responsibility for the governance and management of the Association who undergo through the necessary induction & training, to ensure that they have adequate managerial skills to run the organisation effectively. Beside this, the Trustees are supported by well trained volunteers who work in rota system. TDA-UK has over 300 Tigrian subscriptions- paying & voting members who elect the trustees as well as some associates who friends of Tigray.

Tigray Development Association In The United Kingdom (TDA-UK)

Statement of Trustees' Responsibilities

Seven elected trustees of TDA-UK, of whom one is a female, are responsible for the day-to-day management of the organisation including the management of the charity's property (registered with the UK-Charity Commission). To increase efficiency of the management, sub-committee are set up that look after various sectors: educational, health, membership mobilisation, consultations, organising events, fundraising and collecting of essential & dispatchable goods for schools and clinics in the Tigray Region of N. Ethiopia.

Recruitment and Appointment of the Board of Trustees

TDA-UK's trustees are elected in a democratic manner every three years and thereafter often enriching the management with skills & experiences garnered from various UK voluntary & governmental agencies. When a certain task or projects require a special expertise, the Trustees tap to their pool of qualified professionals (within & outside the membership) who can readily avail their consultation support.

Trustee Induction and Training

Ongoing workshops are organised on a quarterly basis to update & build upon the managerial skills & policy knowledge acquired by previous training programmes. During such training programmes, the Trustees can discuss how they had tackled some challenges, update themselves with latest government policies and take notes of new managerial techniques ways & means of responding to arising challenges and members' demands.

Risk Management

The trustees are responsible for assessing potential risks and taking the necessary measures to ensure that the organisation's activities will not be jeopardised and hampered by any unforeseen hazard.

To mitigate financial Risks

Trustees continue to work hard to increase membership payments and donations, which currently account for a significant proportion of non-rental income for the charity. Through extended office opening hours, text and e-mail prompts and organising events, membership payments are now on the increase. During the period, trustees organised meetings and events to raise emergency and relief funds to help victims of ongoing civil war in Tigray region of Ethiopia.

Strict guidelines are in place to ensure that all trustees comply with financial procedures in collecting rental income, commissioning repairs of the property, receiving membership fees and donations. The transfer of funds to Tigray Region (benefiting various centres e.g., Kalamino High School) are done accordingly, following UK government policy & international laws. The guidelines also include internal control mechanism and compliance to the external audit standards & procedures of the land.

Tigray Development Association In The United Kingdom (TDA-UK)

Achievements and Performance

In line with the three years' strategic plan, the priorities for the financial year ending 30th of September 2021 were:

1. Continuing raising emergency and relief funds to help victims of ongoing civil war in Tigray region of Ethiopia.
2. Continuing refurbishing and assessing the possibility of developing the TDA House so that future rental income will be sustainable and maximised; and
3. Recruiting more members and volunteers and executing other administrative tasks promptly.

In the first six months of the financial year, i.e., October 2020 to March 2021, concerted effort was made to execute the objectives mentioned above. During this period, about **£267,813** was raised for the emergency and relief to help victims of ongoing civil war in Tigray. The fundraising was made possible by the active participation of volunteers from London and outside of London, in the major cities such as Manchester, Birmingham and Bristol. This was achieved despite the challenges of the lockdown during this period.

The fund raised was sent to Tigray in full via TDA North America, a sister charity organisation registered in the United States.

The team delegated to investigate the refurbishment/development/ of building continued its preliminary study and recommended that a structural engineer be employed to assess the condition of the structure so to determine whether renovation/development can be carried out without changing the structure. The expert assessment is yet to be conducted.

Reserve Policy

The trustees have established a policy whereby the unrestricted funds held by the charity should not be more than the amount that would be enabling to carry out 3 to 6 months' main tasks of the organisation. At this light, the Trustees feel they would be able to continue the current level of reserve, without risking of a financial drop down, that would hamper or change the course of charity's main work. At present the unrestricted reserve, which amounts to **£84,131**, does not reach this target and the Management Committee is considering ways & means of raising the unrestricted funding to a reasonable level.

Plans for future periods

Strategic Plan

The trustees have developed three years operational strategic plan and fundraising strategy, which will enable the organisation to foresee and, sustain the services by securing funding from different sources charitable funders to carry on its charitable objects, to participate in emergency and relieve activities to support the people of Tigray devastated by the ongoing civil war and to support the reconstruction of schools as well as health facilities in Tigray.

Accounting Policies

The accounting policies adopted by the charity are detailed under Note #10 of the financial statements. There have been no changes to the accounting policies nor to its auditing system during this period.

Availability of Assets to fulfil obligation

The charity has adequate reserves to fulfil its charitable obligations and it is understood that the Trustees ensure that all financial obligations are met accordingly & sustainably.

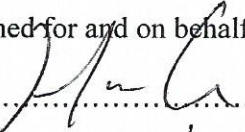
All our financial reports are prepared and compiled as per the legal requirement applicable to the charities in England and Wales for each financial year, giving true and fair view of the organisation's financial activities during the stipulated period. In this light, TDA-UK Trustees, in preparing those financial statements, have taken the following measures, to:

Tigray Development Association In The United Kingdom (TDA-UK)

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent transactions.
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, as our charity is a vibrant & ongoing concern.

Evidently, the Trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable measures for the prevention and detection of fraud and other irregularities.

Signed for and on behalf of the Trustees


.....

Date: 29/07/2022

Name and Position of Trustee:

Yonas Ghebresellasie
.....

Tigray Development Association In The United Kingdom (TDA-UK)

Independent examiners' report to the Trustees of Tigray Development Association In The United Kingdom (TDA-UK) for the year ended 30th September 2021

We report on the accounts of the Charity for the year ended 30 September 2021 which are set out on

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to: Examine the accounts (under section 43(3)(a) of the 1993 Act); . to follow the procedure laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and. to state whether particular matters have come to our attention.

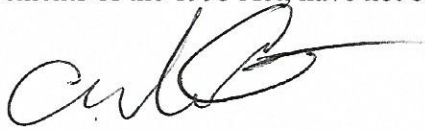
Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 we do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with s41 of the 1993 Act; and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act; have not been met



E WILLIAMS & CO
CHARTERED CERTIFIED ACCOUNTANTS
120 Streatham Hill
London SW2 4RP

Date: 29/07/2022

Tigray Development Association In The United Kingdom (TDA-UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30th September 2021

	Notes	Unrestricted funds £	Restricted Funds £	Total Funds 2021 £	2020 £
Incoming Resources					
Membership fees		£9,557	£0	£9,557	£2,976
Other receipts		£0	£2,332	£2,332	£6,255
Donation		£4,531	£0	£4,531	£0
Fundraising activities/grants		£0	£267,814	£267,814	£74,260
Bank interest received/refunded		£1	£0	£1	£0
Rental income		£0	£72,105	£72,105	£81,367
Total Incoming Resources		£14,089	£342,251	£356,340	£164,858
Resources Expended					
Charitable costs	2	£2,203	£20,772	£22,975	£10,982
Fundraising & publicity		£0	£0	£0	£0
Governance	3	£837	£286,180	£287,017	£102,639
Other resources expended	4	£0	£755	£755	£770
Total Resources expended		£3,040	£307,707	£310,747	£114,391
Net Movement in Funds		£11,049	£34,544	£45,593	£50,467
Transfer between Funds		£0	£0	£0	£0
Fund Balances brought forward		£73,323	£1,771,442	£1,844,765	£1,786,651
Adjustments made during the period		-£242	-£7,405	-£7,647	
Fund Balances carried forward		£84,130	£1,798,581	£1,882,711	£1,837,118

All the charity's activities are continuing.

The charity had no recognized gains or loss other than the net incoming resources for the year

The movement in reserves is shown above.

The notes on pages 10 to 13 form part of these financial statements.

Tigray Development Association In The United Kingdom (TDA-UK)

BALANCE SHEET


As at 30th September 2021	Notes	2021 £	2020 £
Tangible fixed Assets	7	<u>£1,728,540</u>	<u>£1,728,585</u>
Current Assets			
Debtors	6	£4,565	£15,210
Cash at hand and in bank		<u>£168,861</u>	<u>£126,434</u>
Previous year adjustment		£0	-£9,805
		£173,426	£131,839
Creditors: amounts falling due within one year	8	£19,255	£25,464
Previous year adjustment		£0	-£2,158
Net current assets/liabilities		<u>£154,171</u>	<u>£108,533</u>
Total Assets less Current Liabilities		<u>£1,882,711</u>	<u>£1,837,118</u>
 Net Assets		 <u>£1,882,711</u>	 <u>£1,837,118</u>
 Accumulated Funds Account			
	9		
Unrestricted fund brought forward		£73,081	£64,692
Surplus/(Deficit) of fund		<u>£11,049</u>	<u>£8,631</u>
Previous year adjustment to surplus		£0	-£242
		£84,130	£73,081
Restricted Fund brought forward		£1,764,037	£1,729,606
Surplus/(Deficit) of fund		<u>£34,544</u>	<u>£41,836</u>
Previous year adjustment to surplus		£0	-£7,405
		<u>£1,798,581</u>	<u>£1,764,037</u>
		<u>£1,882,711</u>	<u>£1,837,118</u>

We approve these Financial Statements and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees on..... 29/07/2022

Signed..... 

Trustee

Signed..... 

Trustee

Name: YONAS Ghebresellasie Name: TECLAY TEWELDEBERHAN

**NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH
SEPTEMBER 2021**

1. Accounting Policies

- a) The financial statements have been prepared in accordance with applicable Accounting Standards and follow the recommendations in The Statements of Recommended Practice – *Accounting and Reporting by Charities*.

Basis of preparation of accounts

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the Trustees Report and all of which are continuing.

Incoming Resources

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received (if any).
- bi) Contribution from members as subscription is recognised as income when received.
- c) Donations in kind are valued and included in income to the extent that it represents goods or services which would otherwise be purchased (if any).
- d) Grants are recognised in full in the Statement of Financial Activities in the year in which they are received, or receivable, whichever is earlier.
- e) Rental income is recognised as income in the period in which it is receivable.
- f) Restricted funds are to be used for specified purposes as laid down by the donor, and as laid down by the trustees. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds are donations and other income received or generated for the charitable purposes.

Expenditure

- h) Governance costs of the charity relate to the administration costs of running the charity such as the costs of meetings, audit and statutory compliance. They also include costs incurred in the general administration of the charity and which cannot be directly attributed to the provision of the Services of the organisation.
- i) Depreciation is provided on all tangible fixed assets except the freehold building, at a rate calculated to write off the cost of each asset over its expected useful life, as follows:

Fixtures and Fittings	25% on written down value
Office Equipment	25% on written down value

NOTES TO THE FINANCIAL STATEMENTS

for the period ended 30th September 2021

2. Resources expended

Charitable Activities by Fund Type	Unrestricted Funds	Restricted Funds	Total 2021 Funds	Total 2020 Funds
Wages including Employer's NIC	£0	£0	£0	£0
Rates, Insurance and Cleaning	£0	£5,642	£5,642	£3,232
Light, Heat and Water	£0	£1,380	£1,380	£3,934
Management & Administration	£1,105	£0	£1,105	£0
Repairs and Maintenance	£0	£13,750	£13,750	£350
Other Office Expenses	£1,098	£0	£1,098	£3,466
	£2,203	£20,772	£22,975	£10,982

3. Governance

	Unrestricted Funds	Restricted Funds	Total 2021 Funds	Total 2020 Funds
Management and Administration	£0	£0	£0	0.00
Overseas donation-Accident victim relief	£0	£0	£0	0.00
Contribution to school overseas	£0	£285,000	£285,000	101,000.00
Other professional fees	£0	£0	£0	0.00
Accountancy fees	£0	£1,152	£1,152	1,152.00
Underprovision of Accountancy last year	£0	£0	£0	0.00
Bank charges	£837	£28	£865	£487
	£837	£286,180	£287,017	£102,639

4. Other Expenses

	Unrestricted Funds	Restricted Funds	Total 2021 Funds	Total 2020 Funds
Depreciation	£0	£755	£755	£770
	£0	£755	£755	£770

Tigra Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the period ended 30th September 2021

	2021	2020
4a. Net Income Resources/(Deficit)		
	<u>45,593.00</u>	<u>50,467.00</u>

This is stated after charging:

Audit fees	1,152.00	1,152.00
Depreciation charges	755.00	770.00

4b. Donations in Kind

There were no donations in kind during the period

0.00	0.00
0.00	0.00

5. Employees

The average number of people employed during this year was

0	0
---	---

6. Debtors

	2021	2020
	£	£
Other debtors-utility bill	0	7,095
Rent owing	1,339	8,114
	<u>1,339</u>	<u>15,209</u>

7. Tangible Fixed Assets

	Land and Buildings Freehold	Fixtures Fittings & Equip	Total
	£	£	£
Cost at 1st October 2020	1,726,275	25,011	1,751,286
Addition during the year			
Cost at 30th September 2021	0	720	720
	<u>1,726,275</u>	<u>25,731</u>	<u>1,752,006</u>
Depreciation at 1st October 2020			
Charge for the year	0	23,421	23,421
Depreciation carried forward	0	755	755
	<u>0</u>	<u>24,176</u>	<u>24,176</u>
Net Book Value at 30 September 2021	<u>1,726,275</u>	<u>2,265</u>	<u>1,728,540</u>
Net Book Value at 30 September 2020	<u>1,726,275</u>	<u>2,310</u>	<u>1,728,585</u>

Tigray Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the period ended 30th September 2021

8. Creditors: amounts falling due within one year:

	2021	2020
	£	£
Tenants' Deposits	8,400	11,088
Rent received in advance	7,167	8,300
Other accruals	232	3,772
Account/Audit fees this year	3,456	2,304
	<u>19,255</u>	<u>25,464</u>

9. Analysis of Net Assets

	2021	2020
Tangible fixed assets	1,728,540	1,728,585
Current assets	173,426	131,839
Current liabilities	-19,255	-23,306
	<u>1,882,711</u>	<u>1,837,118</u>

10. Related Party Transactions

There were no transactions with the trustees during the accounting period

TIGRAY DEVELOPMENT ASSOCIATION IN THE UNITED KINGDOM

England & Wales - Charity number 1018315

Accounts

Tigray Development Association In The United Kingdom (TDA-UK)

**Trustees' Report and Financial Statements
for the year ended 30 September 2020**

Charity Registration No 1 0 1 8 3 1 5

**E WILLIAMS AND COMPANY
CHARTERED CERTIFIED ACCOUNTANTS**

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Tigray Development Association In The United Kingdom (TDA-UK)

Information

Trustees

Mr. Teklit Hailemichael Berhe
Mr Haile Hagos
Ms Selamawit Giday
Mr Abebe Mengesha
Mr Teclay Teweldeberhan
Mr Tewodros Belay Abraham
Mr Negasi Meles

Address

TDA House
211 Clapham Road
Stockwell
London
SW9 0QH
Tel: 020 7924 0191
Fax: 020 7738 6569
Email: Tigray@tda-uk-org.uk
Web: www.tda-uk.org.uk

Banker

Lloyds TSB
Sedgemoor House
Dean Gate Avenue
Black Brook Business Park
Taunton, TA1 2UG.

ACCOUNTANT

E Williams & Co
Chartered Certified Accountants
120 Streatham Hill
London
SW2 4RP

Charity Reg. No

1 0 1 8 3 1 5

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

The Trustees present their report together with the audited financial statements of the charity for the year ended 30th of September 2020.

The Trustees

Mr Teklit Hailemichael Berhe
Mr Tewodros Belay Abraham
Mr Abebe Mengesha
Ms Selamawit Giday (joined March 2021)
Mr Haile Hagos (Joined March 2021)
Mr Negasi Meles (Joined March 2021)
Mr Teclay Teweldeberhan (Joined March 2021)

Governing Document

Tigray Development Association in the United Kingdom (TDA-UK) is constituted under a new trust deed dated 5 March 1993 as amended on 16 February, 2014. Its registered Charity number is 1018315.

Objects, Mission Statement, Aims and Activities

Mission Statement:

The TDA-UK is a partner of Tigray Development Association International (TDA Int.) an indigenous non-governmental charitable organisation established in 1989 by the people of Tigray with the intention of taking an active role in all aspects of the region's development endeavours, with its headquarters in Mekelle, the regional capital of Tigray, Northern Ethiopia.

Aims:

Tigray Development Association in the United Kingdom (TDA-UK) jointly with its members and supporters has been actively engaged in assisting the development efforts of the people of Tigray. The association was established in 1989 by Tigrayans living in the UK with the aim of contributing to the rehabilitation of the Tigray region. Past projects that TDA-UK have supported include the construction of schools and clinic, the supply of water tankers, vocational and skills training, credit provision for women and training for Traditional British Attendants (TBAs). TDA-UK also co-ordinated the supply of essential books, hospital beds, medical equipment and computers for schools.

Organisation and Structure of the Association:

The Trustees have an overall responsibility for governance and management of the Association and undergo training and development to ensure that it has adequate skills to manage the organisation effectively. The Trustees run the Association with the assistance of more than twenty volunteers. TDA-UK has over 500 subscriptions- paying members who elect a management committee from among their numbers. The management committee act as Trustees.

Statement of Trustees' Responsibilities

Seven elected trustees of TDA-UK, of whom one is a woman, are responsible for the day-to-day management of the organisation including the management of the charity's property, the setting up supporting sub-groups on education and health, membership mobilisation, consultations, events organisation, and collection of vital materials for schools and clinics in the Tigray region of Ethiopia.

Tigray Development Association In The United Kingdom (TDA-UK)

Recruitment and Appointment of the Board of Trustees

TDA-UK's trustees get elected in a democratic manner every three years, and bring skills and experiences from the voluntary and other sectors in the UK and in Ethiopia. Further expertise is sought from among the membership through bespoke consultations and participation in subgroups for education, youth, health and fundraising.

Trustee Induction and Training

Ongoing workshops are organised on a quarterly basis to build upon the training that had been received and continue updating on current policies and guidelines. The workshop is an opportunity to discuss the activities thus undertaken, challenges experienced during the year, and conduct a review of a plan for the following year. Trustees are able to discuss how the trustees had tackled challenges, and how the trustees might improve in responses to ongoing challenges.

Risk Management

The trustees are responsible for assessing potential risks to the charity's activities and take steps to ensure that the charity is not unnecessarily exposed to potential risks.

External Risks

Trustees continue to work hard to increase membership payments and donations, which currently account for a significant proportion of non-rental income for the charity. Through extended office opening hours, text and e-mail prompts and organising events, membership payments are now on the increase. During the period, trustees organised meetings and events to raise funds by way of pledges to be paid in instalments within the next two years. The fund is for the building of a Science and Technology Secondary School in Tigray, in the locality of a place called Adi Nebre'ed.

Internal Risks

Strict guidelines are in place to ensure that all trustees comply with financial procedures, including the collection of rental income, commissioning repairs of our property, collection of membership fees and donations, and the transfer of funds to the Kalamino High School in Tigray, the beneficiary of TDA House's rental income and other purposes of TDA-UK and verifying mechanism that the funds are spent on the purpose(s) of our charity. The guidelines also include internal control and process in relation to compliance issues such as health and safety, anti-money laundering and finance of terrorism.

Tigray Development Association In The United Kingdom (TDA-UK)

Achievements and Performance

In line with the three years' strategic plan, the priorities for the financial year ending 30th of September 2020 were:

- 1) continuing raising funds for the Adi Nebre-ed Science and Technology School building,
- 2) the refurbishment and assessing the possibility of developing the TDA House so that future income from the building will be sustainable and maximised, and
- 3) recruiting more members and volunteers and executing other administrative tasks on time.

In the first six months of the financial year, i.e. October 2019 to March 2020, concerted effort was made to execute the aforementioned objectives. During this period, about £16,760 was raised for the Adi Nebre-ed Science and Technology School Building.

However, post March 2020, the focus of the Association was diverted to raising funds for fighting Covid-19 in Tigray. In March 2020, TDA-Int appealed around £2million pounds worldwide, to fight the spread of Covid-19 in Tigray. In response to the appeal, TDA-UK was fully engaged in raising funds from members and the wider community. A team was set up and TDA-UK managed to raise a total of £57,000. Out of this, £51,000 was sent to Tigray and the remaining balance was used to send sample and testing kits. The fundraising was made possible by the active participation of volunteers from London and outside of London, in particular in the major cities such as Manchester. This was despite the challenges of the lockdown during this period.

The team entrusted with issues relating to the refurbishment/development of building continued its preliminary study and recommended that a structural engineer be employed to assess the condition of the structure so to determine whether development can be carried out without changing the structure or else. It was planned that the assessment to be completed by end of May 2020 however this was not possible due to the lockdown.

In the financial year, TDA-UK has managed to send about 100 crutches and some wheelchairs to Tigray with the help of several volunteers.

In addition, TDA-UK has also transferred £50,000 for the running of the Kalamino Special High School, the only beneficiary of income from the property.

Reserve Policy

The trustees have established a policy whereby the unrestricted funds held by the charity should be between 3 and 6 months of the resources expended. At this level, the Trustees feel they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. At present the unrestricted reserves, which amount to £66,406, do not reach this target and the Management Committee are considering ways in which additional unrestricted funding may be raised.

Plans for future periods

Strategic Plan

The trustees have developed three years strategic plan and fundraising strategy, which will enable the organisation to plan ahead, sustain the services by securing funding from different sources of funding in line with its charitable objects and the building of the Science and Technology Secondary School.

Accounting Policies

The accounting policies adopted by the charity are detailed in Note 10 to the financial statements. There have been no changes to the accounting policies during the period.

Availability of Assets to fulfil obligation

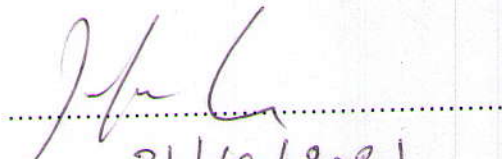
The charity has adequate reserves to fulfil its charitable obligations.
Trustees' responsibilities in relation to financial statements

Law applicable to the charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping financial records which disclosed with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. 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.

Signed for and on behalf of the Trustees



Date: 31/10/2021

Name and Position of Trustee:

YONAS GHEBRESSELLASIE - CHAIR

FOR TEKLIT H. BERHE - EX CHAIR

Tigray Development Association In The United Kingdom (TDA-UK)

Independent examiners' report to the Trustees of Tigray Development Association In The United Kingdom (TDA-UK) for the year ended 30th September 2020

We report on the accounts of the Charity for the year ended 30 September 2020 which are set out on

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 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our responsibility to: Examine the accounts (under section 43(3)(a) of the 1993 Act); to follow the procedure laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and, to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 we do not express an audit opinion on the view given by the accounts.

Independent examiners' statement

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that, in any material respect, the requirements:

- (a) to keep accounting records in accordance with s41 of the 1993 Act; and
- b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act; have not been met



E WILLIAMS & CO
CHARTERED CERTIFIED ACCOUNTANTS
120 Streatham Hill
London SW2 4RP

Date: 31/10/2021

Tigray Development Association In The United Kingdom (TDA-UK)

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30th September 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	2019 £
Incoming Resources					
Donation-TDA Festival		£0	£0	£0	£0
Membership fees		£2,976	£0	£2,976	£3,378
Other receipts		£1,792	£4,463	£6,255	£11,388
Fundraising activities/grants		£57,500	£16,760	£74,260	£10,424
Bank interest received/refunded		£0	£0	£0	£0
Rental income		£0	£81,367	£81,367	£98,700
Total Incoming Resources		£62,268	£102,590	£164,858	£123,890
Resources Expended					
Charitable costs	2	£3,466	£7,516	£10,982	£19,412
Fundraising & publicity		£0	£0	£0	£0
Governance	3	£50,171	£52,468	£102,639	£71,519
Other resources	4	£0	£770	£770	£787
Total Resources expended		£53,637	£60,754	£114,391	£91,718
Net Movement in Funds		£8,631	£41,836	£50,467	£32,172
Transfer between Funds		£0	£0	£0	£0
Fund Balances brought forward		£64,692	£1,729,606	£1,794,298	£1,762,126
Fund Balances carried forward		£73,323	£1,771,442	£1,844,765	£1,794,298

All the charity's activities are continuing.

The charity had no recognized gains or loss other than the net incoming resources for the year

The movement in reserves is shown above.

The notes on pages 10 to 13 form part of these financial statements.

Tigray Development Association In The United Kingdom (TDA-UK)

BALANCE SHEET

As at 30th September 2020		<u>2020</u> £	<u>2019</u> £
Tangible fixed Assets	Notes 7	<u>£1,728,585</u>	<u>£1,728,635</u>
Current Assets			
Debtors	6	£15,210	£9,328
Cash at hand and in bank		<u>£126,434</u>	<u>£72,795</u>
		£141,644	£82,123
Creditors: amounts falling due within one year	8	£25,464	£16,460
Net current assets/liabilities		<u>£116,180</u>	<u>£65,663</u>
Total Assets less Current Liabilities		<u>£1,844,765</u>	<u>£1,794,298</u>
Net Assets		<u>£1,844,765</u>	<u>£1,794,298</u>
Accumulated Funds Account	9		
Unrestricted fund brought forward		£64,692	£62,881
Surplus/(Deficit) of fund		<u>£8,631</u>	<u>£1,811</u>
		£73,323	£64,692
Restricted Fund brought forward		£1,729,606	£1,699,245
Surplus/(Deficit) of fund		<u>£41,836</u>	<u>£30,361</u>
		<u>£1,771,442</u>	<u>£1,729,606</u>
		<u>£1,844,765</u>	<u>£1,794,298</u>

We approve these Financial Statements and confirm that we have made available all relevant records and information for their preparation.

Signed on behalf of the Trustees on 31/10/2021

Signed [Signature]

Trustee

Signed [Signature]

Trustee

Name YONAS GHEBRESSELLASIE

FOR - TEKLIH BERHE

Name Tedlay Temeldeberhan

for Temodros Abraham

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30TH SEPTEMBER 2020

1. Accounting Policies

- a) The financial statements have been prepared in accordance with applicable Accounting Standards and follow the recommendations in The Statements of Recommended Practice – *Accounting and Reporting by Charities*.

Basis of preparation of accounts

The financial statements have been prepared on historical cost convention and include the results of the charity's operations which are described in the Trustees Report and all of which are continuing.

Incoming Resources

- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when received (if any).
- bi) Contribution from members as subscription is recognised as income when received.
- c) Donations in kind are valued and included in income to the extent that it represents goods or services which would otherwise be purchased (if any).
- d) Grants are recognised in full in the Statement of Financial Activities in the year in which they are received, or receivable, whichever is earlier.
- e) Rental income is recognised as income in the period in which it is receivable.
- f) Restricted funds are to be used for specified purposes as laid down by the donor, and as laid down by the trustees. Expenditure which meets these criteria is identified to the fund.
- g) Unrestricted funds are donations and other income received or generated for the charitable purposes.

Expenditure

- h) Governance costs of the charity relate to the administration costs of running the charity such as the costs of meetings, audit and statutory compliance. They also include costs incurred in the general administration of the charity and which cannot be directly attributed to the provision of the Services of the organisation.
- i) Depreciation is provided on all tangible fixed assets except the freehold building, at a rate calculated to write of the cost of each asset over its expected useful life, as follows:

Fixtures and Fittings	25% on written down value
Office Equipment	25% on written down value

Tigray Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS
for the period ended 30th September 2020

2. Resources expended

Charitable Activities by Fund Type	Unrestricted Funds	Restricted Funds	Total 2020 Funds	Total 2019 Funds
Wages including Employer's NIC	£0	£0	£0	£0
Rates, Insurance and Cleaning	£0	£3,232	£3,232	£7,756
Light, Heat and Water	£0	£3,934	£3,934	£9,982
Management & Administration	£0	£0	£0	£0
Repairs and Maintenance	£0	£350	£350	£700
Other Office Expenses	£3,466	£0	£3,466	£1,674
	<u>£3,466</u>	<u>£7,516</u>	<u>£10,982</u>	<u>£20,112</u>

3. Governance

	Unrestricted Funds	Restricted Funds	Total 2020 Funds	Total 2019 Funds
Management and Administration	£0	£0	£0	0.00
Overseas donation-Accident victim relief	£0	£0	£0	0.00
Contribution to school overseas	£50,000	£51,000	£101,000	70,000.00
Other professional fees	£0	£0	£0	0.00
Accountancy fees	£0	£1,152	£1,152	1,152.00
Underprovision of Accountancy last year	£0	£0	£0	0.00
Bank charges	£171	£316	£487	£367
	<u>£50,171</u>	<u>£52,468</u>	<u>£102,639</u>	<u>£71,519</u>

4. Other Expenses

	Unrestricted Funds	Restricted Funds	Total 2020 Funds	Total 2019 Funds
Depreciation	£0	£770	£770	£787
	<u>£0</u>	<u>£770</u>	<u>£770</u>	<u>£787</u>

Tigray Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the period ended 30th September 2020

	2020	2019
4a. Net Income Resources/(Deficit)		
	<u>52,771.00</u>	<u>32,172.00</u>

This is stated after charging:

Audit fees	1,152.00	1,152.00
Depreciation charges	770.00	787.00

4b. Donations in Kind

There were no donations in kind during the period

0.00	0.00
0.00	0.00

5. Employees

The average number of people employed during this year was

0	0
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6. Debtors

	2020	2019
Other debtors-utility bill	£	£
Rent owing	7,095	0
	<u>8,114</u>	<u>9,328</u>
7. Tangible Fixed Assets	<u>15,209</u>	<u>9,328</u>

	Land and Buildings Freehold	Fixtures Fittings & Equip	Total
	£	£	£
Cost at 1st October 2019	1,726,275	25,011	1,751,286
Addition during the year	0	720	720
Cost at 30th September 2020	<u>1,726,275</u>	<u>25,731</u>	<u>1,752,006</u>
Depreciation at 1st October 2019	0	22,651	22,651
Charge for the year	0	770	770
Depreciation carried forward	<u>0</u>	<u>23,421</u>	<u>23,421</u>
Net Book Value at 30 September 2020	<u>1,726,275</u>	<u>2,310</u>	<u>1,728,585</u>
Net Book Value at 30 September 2019	<u>1,726,275</u>	<u>2,360</u>	<u>1,728,635</u>

Tigray Development Association In The United Kingdom (TDA-UK)

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the period ended 30th September 2020

8. Creditors: amounts falling due within one year:

	2,020	2,019
	£	£
Tenants' Deposits	11,088	11,088
Rent received in advance	8,300	2,300
Other accruals	3,772	1,920
Account/Audit fees this year	2,304	1,152
	<u>25,464</u>	<u>16,460</u>

9. Analysis of Net Assets

	2,020	2,019
Tangible fixed assets	1,728,585	1,728,635
Current assets	141,644	82,123
Current liabilities	-25,464	-16,460
	<u>1,844,765</u>	<u>1,794,298</u>

10. Related Party Transactions