

CHARITY REGISTRATION NUMBER: 1093680

The Sustainable Natural Resource Management Association (UK)

Unaudited Financial Statements

31 December 2023

The Sustainable Natural Resource Management Association (UK)

Financial Statements

Year ended 31 December 2023

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The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name	The Sustainable Natural Resource Management Association (UK)
Working name	SUNARMA UK Action Ethiopia
Charity registration number	1093680
Principal office	4 Broadway Fore Street Hemyock EX15 3RF Devon
The trustees	P von Lany C Birchall M Roberts Y Teferi (Appointed 20 July 2023)
Independent examiner	N Smy ACA Westcotts (SW) LLP Chartered Accountants Queens House New Street Honiton Devon EX14 1BJ
Bankers	Lloyds Bank plc 17 Cross Street Barnstaple Devon EX31 1BE

The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Structure, governance and management

Governing document

The charity was formed and is governed by a declaration of Trust dated 10 June 2002. The charity is registered with the Charity Commission (No. 1093680) and its principal address is 4 Broadway, Fore Street, Hemyock, Devon, EX15 3RF.

The charity registered with the Charities Commission on 3 September 2002.

Action Ethiopia is the working name for SUNARMA UK. The charity offers technical and financial support to our sister organisation (SUNARMA Ethiopia) in Ethiopia. This document will refer to the working name Action Ethiopia.

Recruitment and appointment of management committee

The charity is managed by a management committee who shall be Charity Trustees within the meaning of the Charities Act. The charity shall always have at least three trustees.

In selecting persons to be appointed as trustees, the trustees shall take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications is able to make a contribution to the pursuit of the objects or the management of the charity.

No person shall be appointed as a trustee who is under 18 years of age or in such circumstances that if he or she is already a trustee, he or she would be disqualified from office under the provision of the following clause. No persons shall be entitled to act as a trustee until after signing a declaration of acceptance and willingness to act in the trusts of the charity.

A trustee shall cease to hold office if he or she is disqualified from acting as a trustee by virtue of the Charities Act; becomes incapable by reason of mental disorder, illness or injury of managing and administering his or her own affairs; is absent without the permission of the trustees from all their meetings held within a period of six months and the trustees resolve that he or her office be vacated; or if the trustee notifies the remaining trustees of the wish to resign.

Objectives and activities

The principal objective of the charity is the advancement of education, the protection of health and the relief of poverty of the people of Africa. Action Ethiopia offers technical and financial support to our sister organisation in Ethiopia. The funds raised by Action Ethiopia are used to support programmes managed by SUNARMA Ethiopia. The project works with rural communities in Ethiopia to help them manage natural resources and build sustainable livelihoods more effectively. In planning our activities for the year we kept in mind the charity commission guidance on public benefit.

Action Ethiopia has a large group of individual supporters that it communicates with digitally and by letter. In addition information and progress is available on two websites, www.actionethiopia.org and www.sunarma.org.

Action Ethiopia also keeps in touch with supporters and the general public through Facebook and Twitter accounts.

The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance

Ethiopia has an ancient history that goes back millennia. For example the culture in the area around Axum, in the North of the country, predates the Pharaohs, which is quite a claim and gives hope that the political difficulties of the last year will be overcome in a short time.

Action Ethiopia's support of our sister organisation SUNARMA has this year been more indirect, providing funds and technical backup to the excellent team in Addis Ababa to enable them to carry out their work effectively. The following report provided by key members of each project, outlines their achievements. The team have guided the projects across Ethiopia, taking great strides in environmental management, sustainable economic development and fostering community resilience.

In North West Ethiopia around Metema: Frankincense Initiative

The Metema frankincense initiative, centred in North Gondar, has transformed forest governance through strategic stakeholder engagement and robust training initiatives. Impressively, the project convened 35 key stakeholders in biannual workshops, fostering dynamic discussions on forest management enhancements. Training efforts notably exceeded goals, with 200 PFMC members, including a good mix of men and women, receiving advanced training in group dynamics, conflict management and gender equity. These sessions exceeded participant targets by over 25% improving community capabilities in sustainable forest management. The formulation of comprehensive forest management plans for all participating forest cooperatives ensures a structured approach towards forest conservation and enterprise activities, including the production of over 340 locally made fuel-saving stoves, enhancing both environmental sustainability and community livelihoods.

The Metema project has made significant strides in biodiversity conservation and environmental management, particularly through its educational outreach, training an additional 158 community members, marking an impressive 61% achievement of its target. The strategic development and endorsement of community bylaws further improved cooperative governance, helping to sustain environmental stewardship. On the agricultural front, the project has distributed over 770 grafted mango seedlings and 630 kilos of cowpeas, substantially improving community food security and soil quality through the nitrogen-fixing properties of the plant. These initiatives have collectively generated substantial revenue, with frankincense sales over ETB 23.5 million Birr.



A handful of raw Frankincense

The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Wof Washa Project: Enhanced Fuel-Saving Stove Initiative

Despite challenges, the cooperative has produced and distributed 175 fuel-saving stoves, helping environmental conservation and providing health benefits for women. This initiative underscores a commitment to advancing sustainable technologies, even in difficult environmental and political conditions.



Taking the stove home

Tree Planting and Forest Restoration

This extensive reforestation effort has led to the planting of over 350,000 tree seedlings across 70 hectares of previously degraded land, a substantial increase from previous years. This initiative has not only rejuvenated the local ecosystem but has also improved environmental degradation issues like flooding and soil erosion, marking a significant improvement in ecological health and stability.



The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Achievements and performance *(continued)*

Enhancing Livelihoods around Wof-Washa Forest

In partnership with WeForest and local authorities, this project has laid the groundwork for integrating conservation efforts with community development. Through ongoing vegetation surveys and collaborative project launches, it has established a robust framework for the forests' continuing environmental and social improvement initiatives.

We would like to thank the trusts and foundations that have supported us, including the many individual supporters who have helped advance the progress of so many Ethiopian communities.

The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Financial review

The hiatus in project activity funded by Action Ethiopia as we develop new projects is reflected in a reduced income for 2023 of £44,436 (2022: £67,343). The total expenditure was £49,267 (2022: £65,671). Our unrestricted reserves having decreased to £13,593 (2022: £17,692).

Reserves policy

The levels of reserves are important to help with the continued funding of projects undertaken by the charity and are continually monitored by the Trustees.

The Action Ethiopia board agree and administer the disbursement of funds against a work programme agreed with field staff in Ethiopia. Occasional challenges on the ground such as environmental factors (drought, excessive rain etc) or delays in response of local stake holders can mean the project runs behind schedule. In this event the Action Ethiopia board will renegotiate the activities to bring the project back on track and this can result in the fluctuation of the level of restricted project reserves.

The Trustees acknowledge their responsibility to ensure that the charity, at all times, retains unrestricted reserves to ensure that it is able to fulfil its ongoing obligations. A target for these reserves has been set to cover 3 months of unrestricted expenditure.

The free reserves held at 31 December 2023 were £13,593 (2022: £17,692).

The Sustainable Natural Resource Management Association (UK)

Trustees' Annual Report *(continued)*

Year ended 31 December 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

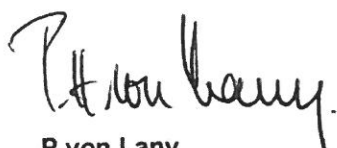
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the applicable Charities SORP;
3. make judgments and accounting estimates that are reasonable and prudent;
4. 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 15th August 2024 and signed on behalf of the board of trustees by:



P von Lany
Trustee

The Sustainable Natural Resource Management Association (UK)

Independent Examiner's Report to the Trustees of The Sustainable Natural Resource Management Association (UK)

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Sustainable Natural Resource Management Association (UK) ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



N Smy ACA
Independent Examiner
Westcotts (SW) LLP
Chartered Accountants
Queens House
New Street
Honiton
Devon
EX14 1BJ

Date: 18 September 2024

The Sustainable Natural Resource Management Association (UK)

Statement of Financial Activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	44,436	–	44,436	67,343
Investment income	5	132	–	132	7
Total income		<u>44,568</u>	<u>–</u>	<u>44,568</u>	<u>67,350</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	21,662	–	21,662	25,954
Expenditure on charitable activities	7,8	27,105	500	27,605	39,717
Total expenditure		<u>48,767</u>	<u>500</u>	<u>49,267</u>	<u>65,671</u>
Net (expenditure)/income		<u>(4,199)</u>	<u>(500)</u>	<u>(4,699)</u>	<u>1,679</u>
Transfers between funds		100	(100)	–	–
Net movement in funds		<u>(4,099)</u>	<u>(600)</u>	<u>(4,699)</u>	<u>1,679</u>
Reconciliation of funds					
Total funds brought forward		17,692	600	18,292	16,613
Total funds carried forward		<u>13,593</u>	<u>–</u>	<u>13,593</u>	<u>18,292</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.


The Sustainable Natural Resource Management Association (UK)

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	12	963	3,008
Cash at bank and in hand		15,403	19,450
		<u>16,366</u>	<u>22,458</u>
Creditors: amounts falling due within one year	13	<u>2,773</u>	<u>4,166</u>
Net current assets		<u>13,593</u>	<u>18,292</u>
Total assets less current liabilities		<u>13,593</u>	<u>18,292</u>
Net assets		<u>13,593</u>	<u>18,292</u>
Funds of the charity			
Restricted funds		—	600
Unrestricted funds		<u>13,593</u>	<u>17,692</u>
Total charity funds	14	<u>13,593</u>	<u>18,292</u>

These financial statements were approved by the board of trustees and authorised for issue on 15th August 2024, and are signed on behalf of the board by:


P von Lany
Trustee

The notes on pages 11 to 19 form part of these financial statements.

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is 4 Broadway, Fore Street, Hemyock, Devon, EX15 3RF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Cashflow statement

The charity has taken advantage of the exemption in FRS102 from the requirement to produce a cashflow statement because it is a small charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Individuals and Trusts	5,611	—	5,611
Just Giving (General)	684	—	684
Other donations and legacies			
Donations generated by Direct Mail	38,141	—	38,141
	<u>44,436</u>	<u>—</u>	<u>44,436</u>
2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Individuals and Trusts	10,307	—	10,307
Just Giving (General)	71	—	71
Humanitarian Assist	—	10,000	10,000
Other donations and legacies			
Donations generated by Direct Mail	46,965	—	46,965
	<u>57,343</u>	<u>10,000</u>	<u>67,343</u>

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	132	132	7	7

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cost of public appeals	17,114	17,114	21,099	21,099
Other costs of generating funds	4,548	4,548	4,855	4,855
	<u>21,662</u>	<u>21,662</u>	<u>25,954</u>	<u>25,954</u>

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Cost of public appeals -				
Direct Mail campaign	17,114	17,114	21,099	21,099

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other costs of generating funds -				
UK travel	—	—	212	212
Consultancy	3,306	3,306	3,306	3,306
Donors and grant reporting	1,026	1,026	1,026	1,026
Just Giving expenses	216	216	311	311
	<u>4,548</u>	<u>4,548</u>	<u>4,855</u>	<u>4,855</u>

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Expenditure on charitable activities by fund type

2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Field activity in Ethiopia -			
Wofwasha - Fuel saving stoves	–	500	500
Training and support in Ethiopia -			
SET staff training and operational support	13,527	–	13,527
Technical and policy advice	2,018	–	2,018
Public awareness	3,032	–	3,032
Support costs	8,528	–	8,528
	<u>27,105</u>	<u>500</u>	<u>27,605</u>
2022			
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Field activity in Ethiopia -			
WofWasha - Fuel saving stoves	–	8,015	8,015
Training and support in Ethiopia -			
Visits to Ethiopia	268	2,735	3,003
SET staff training and operational support	8,089	–	8,089
Technical and policy advice	2,018	–	2,018
Proposal and report writing	5,000	–	5,000
Public awareness	3,032	–	3,032
Project development	–	1,015	1,015
Support costs	9,545	–	9,545
	<u>27,952</u>	<u>11,765</u>	<u>39,717</u>

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Expenditure on charitable activities by activity type

2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Office costs	4,051	–	4,051
Accountancy fees	1,426	–	1,426
Independent examination fees	950	–	950
Cost of trustees' meetings	83	–	83
Management costs	2,018	–	2,018
	<u>8,528</u>	<u>–</u>	<u>8,528</u>
2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Office costs	4,940	–	4,940
Accountancy fees	1,426	–	1,426
Independent examination fees	950	–	950
Cost of trustees' meetings	211	–	211
Management costs	2,018	–	2,018
	<u>9,545</u>	<u>–</u>	<u>9,545</u>

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>950</u>	<u>950</u>

10. Staff costs

The charity had no employees during the current or previous year.

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by the trustees. Two trustees were re-imbursed expenses of £83 (2022: £348) during the year.

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	–	356
Other debtors	<u>963</u>	<u>2,652</u>
	<u>963</u>	<u>3,008</u>

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	295	1,748
Accruals and deferred income	2,478	2,418
	<u>2,773</u>	<u>4,166</u>

14. Analysis of charitable funds

Unrestricted funds

2023	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>17,692</u>	<u>44,568</u>	<u>(48,767)</u>	<u>100</u>	<u>13,593</u>
2022	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>10,013</u>	<u>57,350</u>	<u>(53,906)</u>	<u>4,235</u>	<u>17,692</u>

The object of the charity is the advancement of education, the protection of health and the relief of poverty of the people of Africa, especially Ethiopia.

General unrestricted funds are funds held in reserve to be made available for the purpose of furthering the objectives of the charity whilst not being restricted to any specific project or item of expense.

Designated funds are general unrestricted funds which have been allocated by the Trustees' to a particular project. These funds are not restricted by the original donor.

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

14. Analysis of charitable funds *(continued)*

Restricted funds

2023

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Metema Covid 19	600	—	—	(600)	—
Wofwasha - Fuel saving stoves	—	—	(500)	500	—
Humanitarian Assist	—	—	—	—	—
	<u>600</u>	<u>—</u>	<u>(500)</u>	<u>(100)</u>	<u>—</u>

2022

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Metema Covid 19	600	—	—	—	600
Wofwasha - Fuel saving stoves	6,000	—	(8,015)	2,015	—
Humanitarian Assist	—	10,000	(3,750)	(6,250)	—
	<u>6,600</u>	<u>10,000</u>	<u>(11,765)</u>	<u>(4,235)</u>	<u>600</u>

These funds are specifically ring fenced for the projects described earlier, supported by donors and held in reserve prior to transfer to Ethiopia.

15. Analysis of net assets between funds

2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	16,366	—	16,366
Creditors less than 1 year	(2,773)	—	(2,773)
Net assets	<u>13,593</u>	<u>—</u>	<u>13,593</u>

2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	21,858	600	22,458
Creditors less than 1 year	(4,166)	—	(4,166)
Net assets	<u>17,692</u>	<u>600</u>	<u>18,292</u>

The Sustainable Natural Resource Management Association (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Related parties

Executive officer costs and allocation

These allocations are based on best estimates of time apportioned to the activities indicated.

	Time %	£ cost
Charitable activities		
Technical, policy and field support	18	2,018
Public awareness	26	3,032
Other expenditure		
Governance	18	2,018
Cost of raising funds		
Fund raising	9	1,026
Writing and reporting to donors	29	3,306
Total apportioned costs	<u>100</u>	<u>11,400</u>