

# Accounts

Action Ethiopia/Sunarma UK

For the period to 31st December 2024



## Action Ethiopia: Executive Summary 2024

In Partnership with SUNARMA Ethiopia.

In 2024, Action Ethiopia worked closely with our Ethiopian sister organisation SUNARMA (Sustainable Natural Resources Management Association), enabling them to continue restoring ecosystems, building local resilience, and strengthening climate-smart livelihoods across several regions in Ethiopia. Operating in often complex and challenging environments—including conflict-affected areas in Amhara Region—SUNARMA's teams implemented community-centred interventions that advanced both ecological recovery and social wellbeing. Action Ethiopia has supported SUNARMA Head Office to implement its projects across the country.

These include the Metema dry forests and frankincense woodlands in Northwest Ethiopia, Wof-Washa Forest in the highlands of the country along the Rift Valley and Shashemene restoration zones, further south by the Rift Valley lakes. This was done amidst widespread insecurity, devaluation of the Ethiopian birr and interruptions to digital communication. Nevertheless the teams made remarkable progress, laying strong foundations for long-term, locally driven sustainability.

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### 1. Metema Project (UKAM): Frankincense, Forest Governance, and Community Voice

The Metema area, located in North Gondar Zone, is a vast area for Frankincense production. In 2024, SUNARMA focused on strengthening local forest governance, restoring degraded *Boswellia* (frankincense) habitats, and supporting forest-based enterprise development.

A key highlight was a multi-stakeholder workshop involving 42 participants—including community leaders, government administrators, and forest cooperative members—which led to practical strategies for strengthening participatory forest governance. A follow-up field monitoring visit by a 20-member task force assessed forest management plans and illegal activity by outsiders in the Tach Lemlem Terara and Agamwuha sites.

To reduce wildfire risk, SUNARMA coordinated the construction of 12.7 kilometres of firebreaks around vulnerable forest areas. Meanwhile, four Participatory Forest Management Cooperatives (PFMCs) replanted over 15,000 tree seedlings—primarily to replace *Boswellia* trees lost to wildfires and droughts.

One of the year's most forward-looking interventions involved research on *Boswellia* propagation by cuttings. With input from the University of Gondar, SUNARMA planted over 1,000 cuttings as part of a trial to counteract the natural regeneration challenges faced by

frankincense trees. This innovative work lays the groundwork for large-scale vegetative propagation in future years.

Women were increasingly integrated into value-added forest enterprise activities. Eighty five individuals (mainly women) were trained in frankincense grading and value enhancement. The number of Village Tree Enterprises (VTEs) with business plans rose from 7 to 15, including groups engaged in frankincense collection, fuel-saving stove production and honey processing. Subsidised stove production reached 652 units, improving indoor air quality and reducing firewood demand for local households.



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## 2. Darwin Project: Climate-Smart Agriculture and Livelihoods

The Darwin-funded programme focused on building rural resilience through a mix of training, community organisation and enterprise development. This year, despite significant access restrictions due to regional insecurity, the project made important strides in reaching farmers with practical and sustainable solutions.



Over 1,048 farmers were trained in climate-smart agriculture (CSA) practices. These sessions covered soil and water conservation, agroforestry, organic composting, and energy-efficient farming methods. The project also introduced energy-efficient sisal sacks to 120 frankincense-collecting households to improve the storage and market value of their produce.



Beekeeping groups, restructured into smaller, more accountable teams, recorded their first harvests: 110 kg and 80 kg from two VTEs. These achievements, modest in scale but symbolically powerful, demonstrated what can be done even under significant operational stress. One important lesson was the benefit of limiting group size to no more than 10 individuals to improve enterprise focus and accountability.

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## 3. Wof-Washa Forest: Tree Planting, Seed Collection and Youth Engagement

Wof-Washa, an ancient forest in central Ethiopia, was one of the most productive zones for restoration work in 2024. In collaboration with WeForest and AFR100, SUNARMA coordinated

the planting of over 424,000 trees across 85 hectares during the 2023–2024 season. This brought the cumulative total to 976,880 trees planted over three years—surpassing the original target by 30%.

Species included native hardwoods, fruit-bearing trees, and fast-growing exotics suitable for soil restoration and household use. Tree survival rates from the 2022 and 2023 plantings were high (averaging 75–95%), and monitoring showed average heights exceeding 1.6 metres—a sign of strong early establishment.

Youth played a transformative role through a new seed collection enterprise, which gathered over 450 kg of native seeds and began laying plans for scaled-up production and market outreach in 2025. The project demonstrated how conservation goals can align with youth employment, entrepreneurship and long-term sustainability.

Household-level agroforestry also expanded dramatically: 539 households received over 148,000 seedlings for backyard and field-edge planting. These trees will enhance soil fertility, reduce erosion, and increase food and fodder production. One woodlot group planted 21,100 eucalyptus seedlings on 2.15 hectares of land, demonstrating SUNARMA’s support for integrated land-use planning.

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#### 4. Shashemene and Arsinegele Sites: Scaling Agroforestry and Dryland Management

In Shashemene and Arsinegele, SUNARMA continued to support community-led restoration efforts focused on degraded farmland and adjacent forest edges. Planting interventions included a mix of multipurpose species for forage, fuelwood, and household use.

Site preparation and community mobilisation allowed early planting during the rainy season, resulting in improved survival rates and tree establishment. Farmers who had participated in previous agroforestry campaigns were active in mentoring new households, reinforcing a model of farmer-to-farmer extension that has proven effective in SUNARMA’s work.



Lessons from this zone included the importance of improved nursery techniques, better spacing, and planting depth—skills that were actively transferred through seasonal training workshops and peer-to-peer site visits.

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#### 5. Learning, Adaptation and Local Enforcement

Throughout 2024, SUNARMA's success was grounded in its ability to adapt. Insecurity, internet shutdowns and fuel shortages required flexible delivery, mobile communications, and local delegation of authority.

One standout example was the Gundo PFMC in Metema, which enforced its bylaws rigorously, collecting over ETB 185,000 in fines from illegal loggers. This demonstrates the maturity of SUNARMA's approach to community governance, where the power to act is vested locally, and results follow from consensus and commitment.



The SUNARMA team in Ethiopia have delivered the projects in sometimes very difficult and dangerous places. We are so thankful for their commitment and professionalism. None of this would have been possible without the many individuals and partners who give so generously to the work of the organisation.

#### Financial review

A difficult year for fundraising has shown is reflected in a reduced income of £32,722 (2023 £44,568) while costs have been managed at £44,719 (2023 £48,767)

#### Reserves Policy

The level of reserves are important to help with the funding that enables projects to continue and is continually monitored by 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 the response of local stakeholders can mean that the project runs behind schedule. In this event, the Action Ethiopia Board will renegotiate the activities to bring the projects 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 three months of unrestricted expenditure.

The free reserves held on 31 December 2024 were £1596 (2023 £13,593)

Trustees' responsibility statement.

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. 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..... and signed on behalf of the Board of Trustees by:

P von Lany  
Trustee

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22/10/2025



## **Independent examiner's report to the members/trustees of The Sustainable Natural Resource Management Association (UK)**

I report on the accounts for the year ended 31 December 2024.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

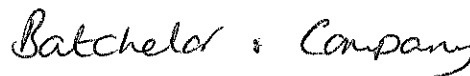
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Marie Johns FCCA  
Batchelor & Company Accountants Ltd

Charlton House, Cullompton, Devon EX15 1AE

14<sup>th</sup> October 2025



**The Sustainable Natural Resource Management Association (UK)**

**Statement of Financial Activities**

**Year Ended 31 December 2024**

|                                    |      | 2024                       |                          | 2023             |                  |
|------------------------------------|------|----------------------------|--------------------------|------------------|------------------|
|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>£ | Total Funds<br>£ |
| <b>Income and endowments from:</b> |      |                            |                          |                  |                  |
| Donations and legacies             | 1    | 32,641                     | -                        | 32,641           | 44,436           |
| Investment income                  | 2    | 81                         | -                        | 81               | 132              |
| <b>Total income</b>                |      | <u>32,722</u>              | <u>-</u>                 | <u>32,722</u>    | <u>44,568</u>    |
| <b>Expenditure</b>                 |      |                            |                          |                  |                  |
| Costs of raising funds             | 3    | 26,537                     | -                        | 26,537           | 21,662           |
| Charitable activities              | 4    | 18,182                     | -                        | 18,182           | 27,105           |
| <b>Total Expenditure</b>           |      | <u>44,719</u>              | <u>-</u>                 | <u>44,719</u>    | <u>48,767</u>    |
| <b>Net (expenditure)/ income</b>   |      | (11,997)                   | -                        | (11,997)         | (4,199)          |
| Transfer between funds             |      | -                          | -                        | 0                | 100              |
| <b>Net movement in funds</b>       |      | <u>(11,997)</u>            | <u>-</u>                 | <u>(11,997)</u>  | <u>(4,099)</u>   |
| <b>Reconciliation of funds</b>     |      |                            |                          |                  |                  |
| Total funds brought forward        |      | 13,593                     | -                        | 13,593           | 17,692           |
| <b>Total funds carried forward</b> |      | <u>1,596</u>               | <u>-</u>                 | <u>1,596</u>     | <u>13,593</u>    |



# The Sustainable Natural Resource Management Association (UK)

## Statement of Financial Position

Year Ended 31 December 2024

|   | Note | 2024<br>£    | 2023<br>£     |
|---|------|--------------|---------------|
| <b>Current assets</b>                                 |      |              |               |
| Debtors   | 5    | 833          | 963           |
| Cash at bank and in hand                              |      | <u>4,393</u> | <u>15,403</u> |
|   |      | 5,226        | 16,366        |
| <b>Creditors: amounts falling due within one year</b> | 6    | <u>3,630</u> | <u>2,773</u>  |
| <b>Net current assets</b>                             |      | 1,596        | 13,593        |
| <b>Total assets less current liabilities</b>          |      | <u>1,596</u> | <u>13,593</u> |
| <b>Net assets</b>                                     |      |              |               |
| <b>Funds of the charity</b>                           |      |              |               |
| Restricted funds                                      |      | -            | -             |
| Unrestricted funds                                    |      | 1,596        | 13,593        |
| <b>Total charity funds</b>                            | 7    | <u>1,596</u> | <u>13,593</u> |

## Notes

### 1. Donations and legacies

|                                    |               |
|------------------------------------|---------------|
| Individuals and trusts             | 6,417         |
| Just Giving                        | 71            |
| Donations generated by Direct Mail | <u>26,152</u> |
|                                    | 32,641        |

### 2. Investment income

|                        |    |
|------------------------|----|
| Bank interest received | 81 |
|------------------------|----|

### 3. Costs of raising funds

|                            |            |
|----------------------------|------------|
| Direct Mail campaign       | 24,250     |
| Consultancy                | 1,441      |
| Donors and grant reporting | 631        |
| Just Giving expenses       | <u>216</u> |
|                            | 26,537     |

### 4. Charitable activities

|  |            |
|--|------------|
| SET staff training and operational support | 10,420     |
| Technical and policy advice                | 967        |
| Public awareness                           | 1,446      |
| Office costs                               | 2,774      |
| Accountancy fees                           | 206        |
| Independent examination fees               | 1,200      |
| Cost of trustees' meetings                 | 203        |
| Management costs                           | <u>967</u> |
|  | 18,182     |

**5. Debtors**

|               |     |
|---------------|-----|
| HMRC Gift aid | 833 |
|---------------|-----|

**6. Creditors**

|          |      |
|----------|------|
| Accruals | 3630 |
|----------|------|

**7. Charitable funds**

|                    | 01/01/2024 | Income | Expenditure | Transfers | 31/12/2024 |
|--------------------|------------|--------|-------------|-----------|------------|
| General funds 2024 | 13,593     | 32,722 | (44,719)    | -         | 1,596      |
| General funds 2023 | 17,692     | 44,568 | (48,767)    | 100       | 13,593     |