



**Founded 2004**

# 19th Annual Report

year beginning 1st October 2022-  
30th September 2023

**Registered Charity  
number: 1108526**



# CONTENTS

Chairs Report	3
Achievements and Performance	5
Plans for the Future	8
Financial Review	9
Governance, People & Roles	10
Financial Statements	14



Photo: Progress on the building of the second girls education centre Prudence House. Photo on cover page: girls studying at Toby's House (girls education centre).

## Our Vision

Our vision is ensuring education and wellbeing of rural girls, children living with disabilities and children living in extreme poverty within the Ejere district of Ethiopia

## Our Mission

Our mission is to “leave no-one behind” in education. To do this we provide

- A dedicated program to help rural girls attend high school
- A hardship scheme for primary school children
- Access and improved education for children living with disabilities
- Tertiary education support for rural girls
- Health and wellbeing in an educational setting
- Relief from period poverty through training and reusable menstrual hygiene products

Our secondary mission is to continue to advocate for continuing improvements in maternal healthcare “mothers and babies first”, and for improved water access in remote rural villages.

## Our Values

Strong recognition of the community's ongoing efforts and respect underpins our activities. We work alongside our local communities, who are best placed to understand their own problems. We provide technical support and resources to enhance their efforts to find sustainable solutions. We believe that small development projects change lives, build resilience and give communities dignity.

# CHAIRS REPORT

---

It is hard to believe that I am writing my second Chairs report already – this year has whizzed by.

This last year burst forth with our Swing event at Ashton Gate in Bristol on the 6th October 2022 – two years later than originally planned. What a wonderful night .. so many supporters – the band was amazing but what was even more wonderful was raising £21,687!!! Thanks everyone for all their help in making it such a memorable evening and a particular mention to my friend Beth Chippendal for all her support in the years it took to actually make it all happen. The swing event was held to raise monies to build our second training centre Prudence House – to expand the numbers of girls and bring an enhanced opportunity to create a centre to support still more young women through their secondary education.

This event was closely followed by what, since covid, has become an annual Virtual Great Ethiopian Run on the Downs. Again, the weather was extremely kind and great fun was had.

Well, such good news. October 2022 brought further economic uncertainties, as inflation and economic instability made the new build very much more challenging but with a fair wind and our prayers – we can report that extension to the Girls education centre started to be built in early 2023 and now has a roof. Actually, through some lucky and shrewd purchasing, we are a lot closer to original budgets than we could possibly have hoped for. We still have a few hills to climb with a lot of internal and external works and budgeting to work out. But it is so exciting ....

Prudence House is not our only achievement this year. In our 2022 conversation about our focus shifting to the education sector we received a request from the local Health desk. There is a large, and little used building on the Health Centre Site. If this could be upgraded, the Regional Health Authority had agreed to fit out an Operating room and provide a doctor. Although our main plans for the health budget had been to work through the Education system, promoting child health, this was an opportunity not to be wasted.

We transferred funds from our health budget to start the works needed and were able to support FDA-E (For Development Association Ethiopia – our partner charity in Addis Ababa) to successfully apply to EthiopiAid for funding to complete the project to refurbish the building – re-plaster, tile the operating room, fit a sluice and recovery room – and January 2023 we learnt that the work had been completed, and finally, Ejere had a doctor! This will mean that around 200 caesarean sections can be performed annually, instead of transferring mothers to Addis Ababa, and lives will be saved.

This year, thanks to EthiopiAid,UK's direct support to FDA-E, the foundations have been laid for a new two classroom unit in the grounds of Ejere Primary School. This strengthens the work we have been doing alongside their dedicated teachers to improve the quality of schooling for children with special educational needs.

As we enter our 20th year as a charity, working to help the community in Ejere , it is hard to imagine how much has been achieved . On that note we would like to thank all our donors for continuing their support through these times especially the Underhill family, the Mullers foundation, Woodlands Church, St Michael's Church, the Dalton's family, the Street foundation, EthiopiAid-UK , EthiopiAid-Australia, The Big Give and Avon Business Club.

We should also thank Rob Gentili for 8 years of dedication as the charity's Treasurer – it felt more of an 'au revoir' than a 'good bye'. We are fortunate that, in his place, Jennifer Dickinson has now joined us as a new trustee, and taken over the treasurer's role. Welcome Jennifer.

The team in Ethiopia is working as hard as ever despite the challenges on the ground. What a real treat, on our Annual Away Day in Bristol, to actually talk to the FDAE team and its co-founder Worknesh on zoom.

As we enter our 20th year we look ahead to completing the internal fit-out of Prudence House and the grounds being maximised for sustainable horticultural projects to help the girls develop and learn in different areas. In September 2024 For-ethiopia will reach 20 years! Please save the date for 26th September 2024 evening and join us to celebrate the journey of FE. In November 2024 we are hoping to go to Addis Alem to celebrate notable achievements including Prudence house, the new disabled classrooms and actually do the Great Ethiopian Run in Addis Ababa for a third time. An exciting time of transition, growth and change for the charity as it moves forward and evolves and helps more girls .....

With love and best wishes

**MANDY**

Chair of Trustees



Photos :

Top left: Preparing for the first caesarean section taking place in Ejere. Top right: Manager of our partner For-Development Association Ethiopia Worknesh and new co-ordinator Leila. Bottom right: dancing at the Swing Dance at Aston Gate.

# ACHIEVEMENTS & PERFORMANCE

In the last 12 months we have completed our water projects and brought our health project “mothers and babies first” to a finish. Our work in water and maternal health from now on will be in an advocacy capacity. From 2024 our main focus will be on our work in education and our health work will pivot towards health matters that impact on educational outcomes.

## Education

Our Education focus has five main areas

1. Underhill Scholarship program
2. Hardship fund for primary school children
3. Funding for children living with disabilities
4. Tertiary education support for post Underhill scholarship
5. Period poverty alleviation and menstrual health training

### Achievements in 2022/23

85 hardship funds for primary school children : uniform, soap and stationery

20 children living with disabilities given uniform, backpacks, stationary, soap and school snacks

9 Underhill scholarship girls sat the entrance exams for university

18 Girls are now being supported through tertiary education at college or university

12 schools visited for menstrual health training

1,500 Days for Girls reusable period packs distributed to teenage girls

Our 19th Year has been filled with many celebrations. Of the 9 girls who sat their university entrance exams, 1 got a place at Addis Ababa university and the other 8 got a place in a new foundation year course, and 7 of them have now graduated onto a full university course.

Photo: Scholarship girls sharing a meal together



Photo: Three scholarship girls leaving for university.



Extra curricular activities such as trips to the Abrehot library, Science museum and talks from female entrepreneurs enriched and expanded the girls' education.

2023 has been an exciting year as two building projects have commenced.

After several years of unavoidable delays due to covid and conflict the rubber stamp of approval was given for the commencement of the building of the second girls education centre Prudence House. Work is progressing, and the walls and roof have been completed.

Thanks to a direct grant to our partner organisation FDA-E from Ethiopiaid UK a purpose built unit of two classrooms is being constructed to improve the teaching environment and outcomes for the children studying at the only unit for special education needs in the region.

## Health

The last health project directly led by our Ethiopian team is approaching its conclusion. This work has been rewarded by the appointment of the first doctor for Ejere who has been performing caesarean sections and appendectomies, saving many lives. During this year we were able to direct funds, along with a grant directly from Ethiopiaid UK to F-DAE, to refurbish rooms in the medical centre and bring them to a standard suitable for operations to occur. This outcome is more than what we envisaged was possible when we first started partnering with the local health board back in 2005. The completion of this final project will allow FE an ethical exit and a move to community health advocacy.

## Water

The final water project creating hand washing stations connected to the new mains water supply have been completed at two primary schools benefitting over 2000 pupils and their teachers. Our role in water has now moved into an advocacy role.



### Photos

Left: scholarship girls on an enrichment field trip to the science museum in Addis Ababa.

Middle: the three teachers at the unit for children living with disabilities as the site is cleared to begin building work. Right: Girls exploring the Days for Girls reusable period packs at a menstrual health training day.

---

# Administration

Our administrative duties are continuing to be aided by Ally Ng on an ad hoc basis. She is continuing to make use of the resources and benefits that our membership of SWIDN offers in terms of training and networking.

In Ethiopia, our partner organisation For Development Association -Ethiopia has appointed a new coordinator Leila Shekur who comes from many years of experience working for other NGOs in Ethiopia. FDA-E was also honoured with two awards this year. One for our work with orphaned children and one for FDAE's founder Worknesh who received an award known as an "Sinke" for her dedication in community service over a long period of time in the area of girls and young women education and empowerment, water and health. We are so grateful for the continued partnership and support from our partner organisation who liaise with all the community stakeholders and government departments. Without them none of the work would be possible.

## Case Study: Hanna

Hanna is an Underhill scholarship scheme grantee. She lived too far from the only available secondary school and was so happy and excited to have the opportunity of continuing on with her studies at secondary school.

Unknown to any of the team Hanna had sight problems which began in primary school. She was such a diligent student, making sure she sat at the front of the classroom and worked hard that she was able to hide this problem for many years. In the last academic year however, she got many headaches and shared with peers and staff that she was having difficulty with her vision.

Hanna was taken to Addis Ababa to have her eye tested at an opticians, and was prescribed prescription glasses. Hanna is finally able to see clearly and concentrate better on her studies. She told us

" The news that my eye can't see didn't bother me because I was hugely supported and well looked after in my time in Addis Ababa and got the support to help me see. If it wasn't for the opportunity offered to me by FDA-E through the Underhill scholarship scheme, I would be destined to a life of struggle without even knowing the exact problem. So I didn't just get education, I am getting a lot more and it transformed my life. I am always grateful for the opportunity I have been given".



# PLANS FOR THE FUTURE

We continue to work within the 3 peri-urban and 27 rural Kebeles (which are similar to parishes) in the Ejerie Woreda (District) of West Shewa in Ethiopia. According to the Government's 2015 census this rural area had a total population of 109,000; it surrounds and includes the peri-urban town of Addis Alem (14,000).

2023/24 is an important year of transition for us as it marks the 19th year of operation and as we go through a formal move from direct interventions to an advocacy role in the area of water and health. We have been planning and working with the health office over the last 3 years to ensure sustainability and an ethical exit at an appropriate time. We are therefore delighted about the collective achievements. We continue to advocate on their behalf and are assured by how far they have come and their capacity to build on that.

Moving forward our main focus will be on education. This covers a wide range of activities and will be directed in the following areas

- A continuation of the hardship fund for 85 primary school children with an addition of mentoring for these children.
- Continued funding for children living with disabilities. This number is expected to gradually increase as awareness increases. Resourcing the unit with appropriate education tools and equipment, and linking with other special needs units for increased learning and collaboration between teaching staff.
- The expansion of the Underhill Scholarship Scheme for secondary school girls from remote rural areas once the new centre Prudence House is completed.
- Tertiary education support for the scholarship girls post secondary school, either through support funds for university or colleges alongside mentoring and support with CVs and livelihood prospects.
- Period poverty solutions and training in menstrual health for girls
- Identifying sight, oral hygiene and hearing issues with school pupils and partnering with organisations who can help with solutions
- The development of a kitchen garden to enhance their diet,
- Setting up innovative small enterprises within the grounds of Prudence House and in technical and vocational settings, to equip girls with new skills and tools that leads to a self-reliant future.



Photos: Left: cooking a meal in Toby's House. Middle: first crop of chillies grown by a scholarship recipient. Right: A field of Teff growing beside the new building Prudence House. We would love to develop this into a kitchen garden to enhance the girls agricultural skills and improve their diet.

# FINANCIAL REVIEW

During the financial year 2022/2023 the charity received income of £124,362 (2022: £60,498) and sent £90,000 (2022: £93,494 as restated) to Ethiopia to fund the development projects for that year.

Total income rose by £63,864 compared to the previous year. This year we had successful fundraising campaigns and grant applications with a range of funders, including the George Müller Charitable Trust, Ethiopiaid Australia, The Souter Charitable Trust and the Big Give campaign 2023. The twice postponed Swing Dance at Ashton Court finally went ahead in October 2022. It was a successful evening raising £22,687. Several supporters took on physical endurance efforts to raise further funds, such as an epic journey along Offa Dyke by Steve Peters, and a swimathon by Janet Mills, Charis Ng and Ally Ng, plus the continual support 'Lizzie Knits For-Ethiopia' by Liz Cullen.

We have been proactive to source alternative funding for 2024 and we are awaiting outcomes from trust fund applications.

The charity's funds are more than sufficient to cover our reserves for at least the next year - please see the "Reserves and Investments" section below for more details.

As of 30th September 2023 there was a net unrestricted funds balance of £41,894 (2022: £25,814), of which £35,000 has been designated towards grant making activities for the year ahead. For further financial details refer to the Balance Sheet and the SoFA in the Financial Statements of the accounts that follow.



Photos:

Top left: a teacher in the unit for children living with disabilities.

Top right: A previous Underhill scholarship recipient now graduate whose hard work has resulted in a much sought after job working in a bank.

Bottom left: The trip to the science museum.

Bottom right: Girls receiving menstrual health training and reusable period packs.

## Structure, governance and management

For-ethiopia was formally constituted with the signing of the Trust Deed on 26th September 2004 by the four original trustees. Registration with the Charity Commission was achieved on 10th March 2005.

The trustees who held office during the financial year and at the date of this report are set out on this page. The Trust Deed states that there must be at least three trustees. Apart from the founding trustees, every trustee must be appointed for a term of three years by a resolution of the trustees passed at a special meeting called under clause 15 of this deed. During the 2022/2023 financial year, there were 10 ordinary meetings in addition to 3 special meetings. Two strategic away days for the trustees took place in November 2022 and September 2023.

The Trust's headquarters are at its registered office in Bristol. The Trust is committed to ensuring that the maximum amount of money raised from donations is spent on development projects in Ethiopia. Therefore in the UK no office rent is paid and all administrative costs including the cost of organising fundraising events are carefully scrutinised and kept to a minimum. Furthermore, all monitoring visits to Ethiopia and any associated costs incurred by all trustees are self-financed.

The Trust continues its work collaboratively through its partner organisation 'For Development Association - Ethiopia' (FDA-E), an NGO based in Ethiopia. FDA-E plays a key role in community consultation, assessing and selecting development projects, implementing and supervising the work, monitoring the impact of the resulting development and maintaining the effectiveness of the projects. All projects must meet the criteria set by the charity before the money is sent to Ethiopia. An interest has been declared in that the founder and co-founder and general manager of FDA-E, an Ethiopian national, is a related party to two of the UK founding trustees. Our founder is also co-founder of FDA-E. This is managed by our Conflicts of Interest policy.



Photo: girls in a menstrual hygiene training session



### Patron

Professor Alice Roberts

### Trustees

Mandy Risso -Chair

Sue Thomas -Vice Chair

Rob Gentilli -Treasurer

(stood down July 2023)

Jennifer Dickinson - Treasurer

(from July 2023)

Genevieve Lomax - Secretary

(from November 2022)

Tigist Grieve

Rob Grieve

Peter Harrison (from

12 October 2023)

### Contact

For-ethiopia

34 Bibury Crescent

Westbury-On-Trym

Bristol

BS9 4PW

01173774347

information@for-ethiopia.com

www.for-ethiopia.com

**UK Registered Charity  
number: 1108526**

---

Currently the work in Ethiopia is focussed on rural communities in Ejere District where Addis Alem is the administrative centre. Our commitment to the community continues while the need is there and our capacity here stands. Our procedure for selection of projects and beneficiaries incorporates the following safeguards:

- All trustees will be involved in reviewing identified projects or applications.
- All trustees will consider whether we need to consult independent experts to assess viability of proposed projects.
- Partners may be recommended by individual trustees.
- No work with new partner organisations will occur without a personal meeting with their leaders.
- To further enable effective decision making, in-depth analysis of the local situation and context will be undertaken, including cross-checking our understanding of unfamiliar social / cultural situations.

## Risk Management

The trustees recognise that some areas of our work require the acceptance and management of risk if our key objectives are to be achieved. We recognise that risk may be involved in initial project assessment and implementation. Major risks, for this purpose, are those that may have a significant effect on:

- operational performance, including risks to our personnel and volunteers;
- achievement of our aims and objectives; or
- meeting the expectations of our beneficiaries or supporters.

The following framework is central to ensuring adequate risk assurance:

- monitoring of major risks and development of action plans;
- establishing a clear structure of delegated authority and control;
- maintaining sufficient reserves to guarantee project completion; and
- reviewing progress and impact of projects in trustees' meetings.

The trustees are determined to satisfy themselves that adequate procedures are in place to manage the risks identified. We maintain Public and Employees Liability Insurance with Zurich Insurance, together with Trustee indemnity. The exchange rate is monitored regularly and taken into consideration as to the timing of sending funds to Ethiopia.

Contact with the FDA-E staff and stakeholders was maintained through monthly updates, reports, phone calls, emails, WhatsApp, Telegram communications and zoom meetings. Two self-funded trips to Ethiopia took place in 2022/23 by Dr Tigist Grieve in April and July 2023. These trips enabled monitoring and evaluation of all projects and a particular emphasis on the two building projects that are ongoing. A review of safeguarding and training was carried out and meetings with stakeholders and community representatives.

The internal conflict in Ethiopia and the impact of the global grain crisis as a result of the war in Ukraine has continued to exacerbate the cost-of-living crisis, the cost of building materials and high inflation in Ethiopia. This is noted as part of our risk analysis and management.

---

## Safeguarding

We maintain our knowledge up-to-date through regular engagement with other UK based small charities that work in Ethiopia and taking advantage of our membership of the South West International Development Network (SWIDN) regular training. We also benefit from the training opportunities offered by Burton Sweet. As a result we continue to update our safeguarding policy as relevant and support our partner FDA-E with their own safeguarding policy development and implementation.

## Reserves and Investments

Our stance on both reserves and investments is regularly reviewed under our Financial Controls Policy.

- a. Our current policy is to ensure our cash reserves are readily accessible within reasonable notice and we hold no long-term investments.
- b. The Trust is entirely dependent on the receipt of unguaranteed donations. We are working to diversify our income sources through events and trust fund applications to ensure sustainability and minimising risk. Trustees intend to maintain a cautious approach to finances over the next twelve months.
- c. Our policy on reserves is to maintain sufficient funds to cover baseline operational costs in Ethiopia for the year ahead. The level of this fund is based on regular review of staffing levels, office rental and transport costs there. As of September 2023 this was set at £20,000. For the year in question, there is £45,721 (2022: £26,238) available (including both unrestricted and restricted funds, given that currently the restricted funds contribute to the charity's regular work).

## Public benefit

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The For-ethiopia Trust's principal activity continues to be supporting the development of services in health, education and water supply for the benefit of communities in the Ejere District of Ethiopia.

## Our charitable objects

To relieve poverty and sickness, to preserve and protect health and advance education, among the people of Ethiopia who are in need.

## In memory

We are sad to lose a long term supporter and a dear friend of the charity, Tim Roberts. Tim has guided us in our early days, visited our projects in Ethiopia, contributed on strategic directions of our goals, and advocated for our work in the UK. He will be sorely missed.



Photo: Scholarship girl using the Toby's house electricity to study after sunset.

---

## Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on 19 June 2024 and signed on their behalf by:

By Jennifer Dickinson Jennifer Dickinson, Treasurer

By Genevieve Lomax Genevieve Lomax, Secretary

---

# Independent Examiner's Report to the Trustees of For-ethiopia

I report to the trustees on my examination of the accounts of the above charity for the year ended 30th September 2023 which are set out on pages 15 to 23.

## Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records
- 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 order to enable a proper understanding of the accounts to be reached.



.....  
Date: 20 June 2024

Rupert Taylor  
5 Mount Pleasant  
Millbrook  
Torpoint, Cornwall  
PL10 1BH

# TREASURER'S REPORT

## For - Ethiopia

### Statement of financial activities

#### For the year ended 30 September 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations and legacies	3	55,822	52,595	<b>108,417</b>	56,527
Events income		-	15,525	<b>15,525</b>	3,969
Investments		-	420	<b>420</b>	2
<b>Total income</b>		<u>55,822</u>	<u>68,540</u>	<b>124,362</b>	60,498
<b>Expenditure on:</b>					
Raising funds		-	9,677	<b>9,677</b>	1,196
Charitable activities		<u>52,419</u>	<u>42,783</u>	<b>95,202</b>	99,027
<b>Total expenditure</b>	4	<u>52,419</u>	<u>52,460</u>	<b>104,879</b>	100,223
<b>Net income / (expenditure) &amp; net movement in funds</b>	5	3,403	16,080	<b>19,483</b>	(39,725)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>424</u>	<u>25,814</u>	<b>26,238</b>	65,963
<b>Total funds carried forward</b>		<u>3,827</u>	<u>41,894</u>	<b>45,721</b>	26,238

All of the above results are derived from continuing activities. There are no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 10 to the accounts.

For - Ethiopia

Balance sheet

As at 30 September 2023

	Note	£	2023 £	2022 £
<b>Current assets</b>				
Debtors	7	11,951		3,921
Cash at bank and in hand		<u>34,580</u>		<u>38,651</u>
			46,531	42,572
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	8		(810)	(16,334)
<b>Net assets / (liabilities)</b>	5		<u>45,721</u>	<u>26,238</u>
<b>Funds</b>	10			
Restricted funds			3,827	424
Unrestricted general funds			6,894	25,814
Unrestricted designated funds			<u>35,000</u>	<u>-</u>
<b>Total charity funds</b>			<u>45,721</u>	<u>26,238</u>

Approved by the trustees on 19 June 2024 and signed on their behalf by

*Jennifer Dickinson*

Jennifer Dickinson, Treasurer

**For - Ethiopia**

**Notes to the financial statements**

**For the year ended 30 September 2023**

**1: Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For - Ethiopia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of events is deferred until criteria for income recognition are met.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

**f) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h) Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of cost incurred by each activity as follows:

	2023	2022
Raising funds	9.2%	1.2%
Charitable activities	90.8%	98.8%

### i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### l) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

### m) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

2. Prior period comparatives: statement of financial activities			(Restated) 2022
	Restricted £	Unrestricted £	Total £
<b>Income from:</b>			
Donations and legacies	5,694	50,833	56,527
Events income	-	3,969	3,969
Investment income	-	2	2
<b>Total income</b>	<b>5,694</b>	<b>54,804</b>	<b>60,498</b>
<b>Expenditure on:</b>			
Raising funds	60	1,136	1,196
Charitable activities	66,130	32,897	99,027
<b>Total expenditure</b>	<b>66,190</b>	<b>34,033</b>	<b>100,223</b>
<b>Net income / (expenditure)</b>	<b>(60,496)</b>	<b>20,771</b>	<b>(39,725)</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>(60,496)</b>	<b>20,771</b>	<b>(39,725)</b>

The restatement relates to a reallocation of freight costs of £725 to charitable activities, and a minor change in the method of allocating support and governance costs, as detailed in note 1h.

### 3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	-	38,016	38,016
Grants	55,822	630	56,452
Legacies	-	10,579	10,579
Gift aid	-	3,370	3,370
<b>Total income from donations and legacies</b>	<b>55,822</b>	<b>52,595</b>	<b>108,417</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	2022 Total £
Donations	4,882	23,376	28,258
Grants	(700)	23,499	22,799
Gift aid	1,512	3,958	5,470
<b>Total income from donations and legacies</b>	<b>5,694</b>	<b>50,833</b>	<b>56,527</b>

### 4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Grants payable	-	90,000	-	90,000
Bank charges	558	25	-	583
Insurance	132	-	272	404
Event costs	8,583	-	-	8,583
Postage and delivery	-	1,206	-	1,206
Professional fees	-	-	3,954	3,954
Misc	-	-	149	149
<b>Sub-total</b>	<b>9,273</b>	<b>91,231</b>	<b>4,375</b>	<b>104,879</b>
Allocation of support and governance costs	404	3,971	(4,375)	-
<b>Total expenditure</b>	<b>9,677</b>	<b>95,202</b>	<b>-</b>	<b>104,879</b>

Total governance costs were £204 (2022: £180)

#### 4. Total expenditure continued

Prior period comparative (restated)	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Grants payable	-	93,494	-	93,494
Bank charges	726	-	-	726
Insurance	-	-	272	272
Event costs	415	-	-	415
Postage and delivery	-	954	-	954
Professional fees	-	-	4,255	4,255
Misc	-	-	107	107
<b>Sub-total</b>	<b>1,141</b>	<b>94,448</b>	<b>4,634</b>	<b>100,223</b>
Allocation of support and governance costs	55	4,579	(4,634)	-
<b>Total expenditure</b>	<b>1,196</b>	<b>99,027</b>	<b>-</b>	<b>100,223</b>

#### 5. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	-	3,784
Independent examiner's remuneration:		
▪ Independent examination	204	180

#### 6. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 7. Debtors

	2023 £	2022 £
Prepayments	128	1,888
Accrued income	11,823	2,033
	<b>11,951</b>	<b>3,921</b>

**8. Creditors : amounts due within 1 year**

	2023 £	2022 £
Trade creditors	206	-
Accruals	604	809
Deferred income	-	15,525
	<u>810</u>	<u>16,334</u>

**9. Deferred income**

	2023 £	2022 £
At 1 October 2022	15,525	-
Deferred during the year	-	15,525
Released during the year	<u>(15,525)</u>	<u>-</u>
At 30 September 2023	<u>-</u>	<u>15,525</u>

Deferred income relates to event ticket sales income received in advance of the event taking place.

**10. Movements in funds**

	At 1 October 2022 £	Income £	Expenditure £	Transfers between funds £	At 30 September 2023 £
<b>Restricted funds</b>					
Education	15	51,198	(51,213)	-	-
Health & sanitation	409	4,624	(1,206)	-	3,827
<b>Total restricted funds</b>	<u>424</u>	<u>55,822</u>	<u>(52,419)</u>	<u>-</u>	<u>3,827</u>
<b>Unrestricted funds</b>					
Designated funds					
Planned grant funding	-	-	-	35,000	35,000
General funds	25,814	68,540	(52,460)	(35,000)	6,894
<b>Total unrestricted funds</b>	<u>25,814</u>	<u>68,540</u>	<u>(52,460)</u>	<u>-</u>	<u>41,894</u>
<b>Total funds</b>	<u>26,238</u>	<u>124,362</u>	<u>(104,879)</u>	<u>-</u>	<u>45,721</u>

**Purposes of restricted funds**

The restricted funds are only available for funding development work in the relevant sector to which the funds have been restricted (i.e. Education, Health & Sanitation and Water).

**Purposes of designated funds**

Designated funds relate to planned grant giving for the coming year, which had not been formally committed at the year end.

**Purpose of transfers between funds**

Transfers from general unrestricted funds to designated funds relate to amounts designated in the year.

## 10. Movements in funds continued

Prior year comparative	At 1 October 2021 £	Income £	Expenditure £	Transfers between funds £	At 30 September 2022 £
<b>Restricted funds</b>					
Education	55,115	418	(55,518)	-	15
Health & sanitation	5740	5,309	(10,640)	-	409
Water	65	(33)	(32)	-	-
<b>Total restricted funds</b>	<u>60,920</u>	<u>5,694</u>	<u>(66,190)</u>	<u>-</u>	<u>424</u>
<b>Unrestricted funds</b>					
General funds	<u>5,043</u>	<u>54,804</u>	<u>(34,033)</u>	<u>-</u>	<u>25,814</u>
<b>Total unrestricted funds</b>	<u>5,043</u>	<u>54,804</u>	<u>(34,033)</u>	<u>-</u>	<u>25,814</u>
<b>Total funds</b>	<u><u>65,963</u></u>	<u><u>60,498</u></u>	<u><u>(100,223)</u></u>	<u><u>-</u></u>	<u><u>26,238</u></u>

## 11. Related party transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). No expenses were paid to trustees in the year (2022: £3,784. These were reimbursements of equipment, stationery, travel and fundraising costs incurred in furtherance of the charity's objects).

The total amount of donations received from trustees and other related parties without conditions in the year was £2,260 (2022: £3,790). In addition, The George Muller Charitable Trust which is connected to the charity by a mutual trustee, gave grant income of £30,287 in the year (2022: £12,399).

Title	For Ethiopia accounts 2023
File name	19th_Annual_Report__4_.pdf
Document ID	cb1908e02a2275791f8397295126be32f28bc8e4
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history



**18 / 06 / 2024**  
11:43:33 UTC

Sent for signature to Jennifer Dickinson  
(jenniferdickinson@for-ethiopia.com), Genevieve Lomax  
(genlomax@for-ethiopia.com) and Rupert Taylor  
(rupert.taylor@rocketmail.com) from  
jenniferdickinson@for-ethiopia.com  
IP: 194.168.25.42



**18 / 06 / 2024**  
11:44:54 UTC

Viewed by Jennifer Dickinson  
(jenniferdickinson@for-ethiopia.com)  
IP: 194.168.25.42



**18 / 06 / 2024**  
11:45:18 UTC

Signed by Jennifer Dickinson  
(jenniferdickinson@for-ethiopia.com)  
IP: 194.168.25.42







**18 / 06 / 2024**  
12:17:33 UTC

Viewed by Genevieve Lomax (genlomax@for-ethiopia.com)  
IP: 146.90.6.88

Title	For Ethiopia accounts 2023
File name	19th_Annual_Report__4_.pdf
Document ID	cb1908e02a2275791f8397295126be32f28bc8e4
Audit trail date format	DD / MM / YYYY
Status	● Signed

Document history

 VIEWED	<b>19 / 06 / 2024</b> 07:56:31 UTC	Viewed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 82.132.232.75
 SIGNED	<b>24 / 06 / 2024</b> 16:50:07 UTC	Signed by Genevieve Lomax (genlomax@for-ethiopia.com) IP: 146.90.6.88
 SIGNED	<b>25 / 06 / 2024</b> 11:04:20 UTC	Signed by Rupert Taylor (rupert.taylor@rocketmail.com) IP: 82.132.215.63
 COMPLETED	<b>25 / 06 / 2024</b> 11:04:20 UTC	The document has been completed.