

# LALIBELA TRUST

England & Wales · Charity number 1147147

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2012-05-04

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

## Contact

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**Address** 84 Burcott Road  
Wells  
Somerset  
BA5 2EQ

**Phone** 07970859828

**Email** [neil@pajari.co.uk](mailto:neil@pajari.co.uk)

**Website** [www.lalibela.org.uk](http://www.lalibela.org.uk)

## Activities

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**Objects:** THE PREVENTION OR RELIEF OF POVERTY THROUGH IMPROVED AGRICULTURAL METHODS - AGRICULTURAL CROP DIVERSIFICATION, IMPROVED IRRIGATION, PLANTING OF FRUIT & VEGETABLE GARDENS. THE ADVANCEMENT OF EDUCATION THROUGH CONSTRUCTION OF SCHOOL CLASSROOMS AND CLASSROOM EQUIPMENT. THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES THROUGH A SAFE MOTHERHOOD PROJECT, CONSTRUCTION OF HEALTH BUILDINGS AND EQUIPMENT, SPRING IMPROVEMENT PROJECTS RESULTING IN SAFE WATER. ALL CHARITABLE ACTIVITIES TO TAKE PLACE IN THE REGIONAL STATE OF ARAHARA ETHIOPIA.

**Activities:** The advancement of education through:Construction of school classroomsProvision of classroom equipmentThe advancement of health or the saving of lives through:Construction of health buildings and provision of equipment Spring improvement projects resulting in safe waterFuture: Improved agricultural methodsWith all charitable activities taking place in the regional state of Amhara,

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

## Geography

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- Ethiopia

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£170,696	£71,380	-	-
2023-12-31	£65,266	£70,781	-	-
2022-12-31	£105,554	£121,179	-	-
2021-12-31	£68,172	£40,616	-	-
2020-12-31	£71,647	£97,741	-	-

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## Trustees

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Name	Role	Appointed
<b>Neil Johnson</b>	Chair	2022-08-22
Christopher Day		2024-08-25
Dr ANDREW MYLES SHARP		2014-02-17
Dr Hugh Sharp		2022-08-22
Nicholas Wilson		2024-08-25
RACHEL GRAY		2014-07-01
Rosalind Johnson		2022-08-22

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**LALIBELA TRUST**

England & Wales - Charity number 1147147

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# Accounts

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Charity registration number: 1147147

# *Lalibela Trust*

An unincorporated charity

Annual Report and Unaudited but Independently Examined Accounts

for the year ended 31 December 2024

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

# Lalibela Trust

## Contents

Reference and Administrative Details.....	1
Trustees' Report.....	2 to 6
Independent Examiner's report.....	7
Statement of financial activities.....	8
Balance Sheet.....	9
Notes to the financial statements.....	10 to 14

# **Lalibela Trust**

## **Reference & Administrative Details**

<b>Charity name</b>	Lalibela Trust
<b>Charity registration number</b>	1147147 Registered in England & Wales
<b>Registered office</b>	84 Burcott Road Wells Somerset BA5 2EQ
<b>Trustees</b>	C Day (Appointed 25 Aug 24) R Gray N Johnson (Chair) R Johnson A M Sharp H C Sharp N Wilson (Appointed 25 Aug 24)
<b>Independent Examiner</b>	Andrew Harry (CGMA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

# **Lalibela Trust**

## **Trustee's Report**

The trustees present their report and the financial statements for the year ended 31 December 2024

### **Objectives and activities**

The purposes of the charity are the prevention and relief of poverty through:

- Improved agricultural methods
- Agricultural crop diversification
- Improved irrigation

The advancement of education through:

- Construction of school classrooms
- Provision of classroom equipment

The advancement of health or the saving of lives through:

- Safe motherhood project
- Construction of health buildings and provision of equipment
- Provision of health insurance and distribution of medicines
- Spring improvement projects resulting in safe water

With all charitable activities taking place in the regional state of Amhara Ethiopia

### **Achievements and performance**

Since last year's report when we welcomed the addition of Michael Arlington to our operations, I am so pleased to report that Michael has really embedded himself into the Project Operations. . (Please see below for the contributions that Michael has already made).

I am even more confident now that we can face and manage new challenges, positive or negative, in the future. On behalf of all the trustees, I would also like to take this opportunity to offer a huge thank you to Norman Coward who along with his wife Carole has for over 20 years been dedicated to Lalibela Trust operations both on the ground and with continued financial support. Thank you Norman and I hope that despite stepping back, you won't be a stranger, and we will continue to keep you updated and included in our various communications.

The following is based on the News update from the Website in 2024: Please refer to the website [www.lalibelatrust.org](http://www.lalibelatrust.org) for full up to date news and photographs

Norman, Carole and Michael were able to visit Lalibela in February 2025. They were joined for 3 days by Richard Power an orthopaedic consultant from Leicester. Richard has been working for 9 years with the Regional Hospital in Gonder, in our Region (Amhara). We have long recognised a gap in our medical experience and Richard is now filling it.

# **Lalibela Trust**

## **Trustee's Report**

I am delighted to report that during 2024 the net assets of our charity increased three fold.

On the income account this was in the main due to 2 exceptional and unexpected one-off gifts, one from another charity transferring their net assets on windup to us and the other from a generous one-off share gift from a donor.

On the expenditure side during 2024 the security situation in Amhara meant no visits took place to Lalibela. While our work continued we were unable to sufficiently increase expenditure to spend this one-off increase in funds.

During 2025 we have visited Lalibela on two occasions and our programme of investment has increased significantly and plans are in place, without reducing our due diligence and engagement with the recipients, to spend these additional funds.

We continue to see much enhanced need in this desperately poor area of Ethiopia and can spend significantly more on water, school and health care projects if our future funding permits.

### **Security**

In February 2024, the Ethiopian government had imposed a State of Emergency in Amhara Region as a result of its conflict with FANO. (FANO is the Amhara militia movement which opposes the Ethiopian government's plan to bring together all regions for a unified Ethiopia. FANO believes this will disadvantage Amhara, the region where we work.) The government promised a review of the lockdown in June. The outcome was no change, and no new date was arranged.

Our work covers 3 rural woredas (like counties) around Lalibela town. There have certainly been skirmishes in our area, but for our work FANO has not been the major problem that we anticipated. FANO appears to be concentrating its attacks more around urban areas. This is perhaps because Lalibela Trust is the only significant charity left working in our area, comprising Lalibela town itself, population 70,000, and the 3 surrounding woredas, population approx. 500,000. Additionally, our Project Manager is greatly respected by both the Army and FANO for his humanitarian work – and of course for the funds that he brings!

The main constraints for our work in this difficult environment have been restrictions on entering and leaving Lalibela town, and cuts in internet, significantly affecting our ability to communicate. These have significantly slowed our activities. These constraints are reducing now, and we have at last been able to resume work in areas which the local government now deems safe. Restraints still apply, but so long as we continue to prove that we are neutral in the local politics and our work is purely humanitarian and highly beneficial for the communities, we get the necessary permits from the Army Controller to continue some of our work.

# **Lalibela Trust Trustee's Report**

## **Poverty**

One major factor in our work programme has been the turnaround of living standards in Lalibela town, from historically high by Ethiopian standards to the current serious poverty. This has arisen from the almost total lack of income from tourists. There has also been the direct impact of the State of Emergency, which included road closures and hence the difficulty of bringing food to the town. In addition, there has been the reality of ambush of trucks on the roads where FANO is active, for ransom money, and many drivers refusing to make journeys. For these reasons with food scarce and very expensive we decided that we must provide food, very selectively, for the most needy residents in Lalibela town.

Meanwhile people in the surrounding rural areas have not been affected as severely because their income has always come from farming. Crop yields in the 2023/24 year have not been as bad in our area as those reported in much of Ethiopia and there has been some support in the rural areas from the World Food Programme.

## **Health**

### **Emergency Food**

Following our difficult decision to provide direct food aid we have now completed 3 emergency food supply programmes, providing basic food for 1400 people. We worked closely with the Women's and Social Affairs office, who have excellent information on needy families. In each case our Project Manager has overseen the whole distribution process.

### **New Health Post in Sarsena**

Our informal charity partners, Create Impact, are constructing a new Community Health Post, providing more facilities than in the usual 5-room standard Health Post. Lalibela Trust has contributed towards the total construction cost. Now we are providing the basic equipment for this project.

### **Health Post Damage in Bugna**

In 2023 we completed the repairs to 6 Health Posts in Lasta woreda, damaged by the Tigray Peoples Liberation Front ('TPLF') invasion.

We were not then able to start identical work in Bugna, but in some areas now declared safe, we have approved plans to commence repairs.

### **Insulin and other medicines**

In May, Lalibela Hospital ran out of insulin and money. They learnt of an opportunity from the Ethiopia Diabetes Association in Addis to apply for 450 kgs of insulin and related materials, on a first-come-first-served basis, with the winner paying transport costs. Our immediate offer to pay transport cost for collection by Lalibela Hospital was accepted. In the State of Emergency, the road between Addis Ababa and Lalibela was cut, and transport had to be by air. We were able to negotiate space on Ethiopian Airlines on the next daily flight. In a broadly similar programme, we were able to fund the transport of medicines from the regional town of Desse to Lalibela. At that time the road was open so we could make the delivery by rented truck.

# **Lalibela Trust**

## **Trustee's Report**

### **Education**

#### **Paper for Exams**

The regional government did not have funding for delivering paper for the 2024 Grade 6 and 8 National Exams. They also needed money to transport and accommodate the invigilators, who were required to move away from their home town to provide unbiased invigilation. The total cost was beyond our means.

At the last minute the Ethiopian Orthodox Church, which we have frequently found to have a very practical attitude, offered churches for the “exam halls” and priests to augment the local police, as invigilators! This left a need for vehicle hire for 4 days to distribute paper and people, which we provided.

#### **Clean Water**

We have at last been able to start the maintenance and repairs on the clean water projects damaged either wantonly in the invasion by TPLF in 2022, or by the lack of maintenance because it was not safe for contractors to go out.

The hydrologists in our two rural woredas have assessed the work needed. The total which are damaged is 62, of which 17 have already been repaired by our contractors to again provide daily water.

We have agreed to provide for 5 more major projects which hope can get started. We also hope that a regional NGO and the International Red Cross are likely to offer some funding shortly.

### **Management**

As mentioned above after 24 years, Norman Coward has now handed over the management of Lalibela Trust to Michael Arlington, who has worked voluntarily with the Trust for 2 years playing a steadily increasing role. Michael comes with new energy and experience through his continuing charity work in northern Uganda. Michael has already introduced some new projects, including the Health Insurance Programme and the Kidus Arbie project. He has adapted to the challenging environment around Lalibela and is giving new momentum to Lalibela Trust. Norman is continuing to be involved in a volunteer consulting capacity.

A presentation ceremony for Norman and Carole led by the Mayor of Lalibela and the Woreda Department Heads with whom we have worked demonstrates their exceptional contribution over more than 20 years.

### **Total Construction Projects**

#### **Health Posts**

Standard health posts, 15 completed. One larger Community Health Post opened in February 2025. 100,000 beneficiaries.

#### **School Classrooms**

51 completed; the most recent were constructed or renovated with our sister charity Create Impact. 37,000 beneficiaries.

# Lalibela Trust

## Trustee's Report

### Clean Water Projects

Total 142, of which 14 are Hand Dug Wells. A maintenance and repair programme is ongoing following the damage caused by the invasion of the Tigray People's Liberation Front with the aim to complete by the end of 2025. 45,000 beneficiaries.

### Total Beneficiaries for all Projects to Date

182,000

At the time of writing this report Michael has just returned from a visit to Lalibela

### **Financial review**

Income for the year increased significantly to £170,696 (2023: £65,267) whilst expenditure stayed relatively constant at £70,705 (2023 : £70,781). The resulting surplus of £99,316 (2023 : (£5,514) deficit) leaves reserves outstanding at the end of the year of £139,864 (2023 : £39,873).

### **Structure, governance and management**

The charity is unincorporated and was registered with the charity commission in England on 4 May 2012. It is governed by a Trust deed dated 14/03/2012

### **Trustee Responsibilities**

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 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Board on 31st October 2025 and signed on its behalf by:

N Johnson  
Trustee

# Lalibela Trust

I report on the accounts of the company for the year ended 31 December 2024 which are set out on pages 8 to 14.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

## Basis of independent examiner's report

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

## Independent examiner's statement

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

- 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, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Andrew Harry Chartered General Management Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

.....  
Date:

# Lalibela Trust

## Statement of Financial Activities

for the year ended 31 December 2024

		Unrestricted funds 2024 £	Restricted income funds 2024 £	Total funds 2024 £	Prior year funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	4	-	133,996	133,996	41,266
Charitable activities	5	15,000	21,700	36,700	24,000
<b>Total</b>		15,000	155,696	170,696	65,266
<b>Expenditure on:</b>					
Charitable activities	5	1,380	70,000	71,380	70,781
<b>Total</b>		1,380	70,000	71,380	70,781
<b>Net income/(expenditure) before investment gains/(losses)</b>		13,620	85,696	99,316	(5,515)
<b>Net income/(expenditure)</b>		13,620	85,696	99,316	(5,515)
<b>Net movement in funds</b>		13,620	85,696	99,316	(5,515)
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,783	28,090	39,873	45,388
<b>Total funds carried forward</b>		25,403	113,786	139,189	39,873

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

# Lalibela Trust Balance Sheet

**As at 31 December 2024**

		2024		2023	
Note	£	£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		126,794		40,548	
		140,179		40,548	
<b>Creditors: Amounts falling due within one year</b>	7	(990)		(675)	
<b>Net current assets</b>		139,189		39,873	
<b>Total assets less current liabilities</b>		139,189		39,873	
<b>Net assets</b>		139,189		39,873	
 <b>The funds of the charity:</b>					
<b>Restricted funds</b>		113,786		28,090	
 <b>Unrestricted funds</b>					
General funds		25,403		11,784	
<b>Total unrestricted funds</b>		25,403		11,784	
<b>Total charity funds</b>		139,189		39,874	

Approved by the Board on 31st October 2025 and signed on its behalf by:

N Johnson  
Trustee

# **Lalibela Trust**

## **Notes to the Accounts**

### **1 Accounting policies**

#### **1.1 Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### **1.2 Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### **1.3 Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### **1.4 Income**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

# **Lalibela Trust**

## **Notes to the Accounts**

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### **1.5 Resources expended**

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### **1.6 Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **1.7 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.

### **1.8 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.

### **1.9 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

## **2 Company Status**

The charity is an unincorporated charity and has no share capital.

The charity is registered in England.

In the event of the charity being wound up, the members are liable for any costs over and above the assets of the charity.

The members of the charity are the trustees named on page 1.

# Lalibela Trust

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	8,208	33,058	41,266
Charitable activities	6,500	17,500	24,000
<b>Total</b>	14,708	50,558	65,266
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	6,781	64,000	70,781
<b>Total</b>	6,781	64,000	70,781
<b>Net income/(expenditure) before investment gains/(losses)</b>	7,927	(13,442)	(5,515)
<b>Net income/(expenditure)</b>	7,927	(13,442)	(5,515)
<b>Net movement in funds</b>	7,927	(13,442)	(5,515)
<b>Reconciliation of funds:</b>			
Total funds brought forward	3,856	41,532	45,388
<b>Total funds carried forward</b>	11,783	28,090	39,873

### 4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2024 £	Prior year funds 2023 £
Appeals and donations	-	-	-	525
Norman Coward Project donations	-	120,611	120,611	33,058
Gift Aid tax reclaimed	-	13,385	13,385	7,683
	-	133,996	133,996	41,266

# Lalibela Trust

## Notes to the Accounts

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2024 £	2023 £
<b>Grant Income:</b>				
Dyers Company Charitable Trust	5,000	-	5,000	4,000
Festival Medical Services	-	21,700	21,700	17,500
Henry and Rebecca Tinsley Charitable trust	10,000	-	10,000	2,500
	<u>15,000</u>	<u>21,700</u>	<u>36,700</u>	<u>24,000</u>

### 5 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2024 £	2023 £
<b>Direct costs</b>				
Grants to Lalibela for Norman Coward projects	-	70,000	70,000	46,500
Grants to Lalibela for other projects	-	-	-	22,940
	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>69,440</u>
<b>Support costs</b>				
IT Services - Website Fees	345	-	345	-
Bank charges	45	-	45	71
Total Support Costs	<u>390</u>	<u>-</u>	<u>390</u>	<u>71</u>
<b>Governance Costs</b>				
The audit or independent examination of the charity's	990	-	990	1,270
Total Governance Costs	<u>990</u>	<u>-</u>	<u>990</u>	<u>1,270</u>
<b>Total Charitable Expenditure</b>	<u>1,380</u>	<u>70,000</u>	<u>71,380</u>	<u>70,781</u>

### 6 Trustees' remuneration and expenses

Trustees received no remuneration , benefits in kind or expenses during the current or prior year.

# Lalibela Trust

## Notes to the Accounts

### 7 Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	990	675
	990	675

### 8 Analysis of funds

	As at 1 January 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2024 £
<b>Restricted Funds</b>					
Community Project - Norman Coward	28,090	133,996	(70,000)	-	92,086
	28,090	155,696	(70,000)	-	113,786
<b>General Funds</b>					
Unrestricted funds	11,783	15,000	(1,380)	-	25,403
Total Unrestricted funds	11,783	15,000	(1,380)	-	25,403
Total funds	39,873	170,696	(71,380)	-	139,189

### 9 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Current assets	26,393	113,786	140,179	40,548
Creditors: Amounts falling due within one year	(990)	-	(990)	(675)
Net Assets	25,403	113,786	139,189	39,873

### 10 Related party disclosures

#### Controlling Party

The organisation is an unincorporated charity that is controlled by the trustees; thus no single party controls the organisation.

**LALIBELA TRUST**

England & Wales - Charity number 1147147

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# Accounts

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**Lalibela Trust**  
**Notes to the Accounts**

Charity registration number: 1147147

***Lalibela Trust***

An unincorporated charity  
Annual Report and Unaudited but Independently Examined Accounts  
for the year ended 31 December 2023

Cornwall Community Accountancy Service  
The Elms,  
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TR15 1LS

**Lalibela Trust**  
**Notes to the Accounts**

Reference and Administrative Details..... 1

Trustees' Report..... 2 to 5

Independent Examiner's report..... 6

Statement of financial activities..... 7

Balance Sheet..... 8

Notes to the financial statements..... 9 to 13

# **Lalibela Trust**

## **Notes to the Accounts**

<b>Charity name</b>	Lalibela Trust
<b>Charity registration number</b>	1147147 Registered in England & Wales
<b>Registered office</b>	13 Chamberlain Street Wells Somerset BA5 2PE
<b>Trustees</b>	R Gray N Johnson R Johnson A M Sharp H C Sharp
<b>Independent Examiner</b>	Debbie Risborough (FCCA) Cornwall Community Accountancy Service The Elms 61 Green Lane Redruth TR15 1LS

# **Lalibela Trust**

## **Notes to the Accounts**

The trustees present their report and the financial statements for the year ended 31 December 2023

### **Objectives and activities**

The purposes of the charity are the prevention of relief of poverty through:

- Improved agricultural methods
- Agricultural crop diversification
- Improved irrigation
- Planting of fruit and vegetable gardens

The advancement of education through:

- Construction of school classrooms
- Provision of classroom equipment

The advancement of health or the saving of lives through:

- Safe motherhood project
- Construction of health buildings and provision of equipment
- Spring improvement projects resulting in safe water

With all charitable activities taking place in the regional state of Arahara Ethiopia

### **Achievements and performance**

2023 was a challenging year with rapid changes needed to adapt to the varying circumstances. However, we believe the unique position of Lalibela Trust with over 20 years' experience from its continuous base in Lalibela, served it well. It was also served well by its ability to make very rapid decisions, in a matter of hours if necessary, in the rapidly changing scene.

We very much welcome the addition now to the Operations Team of Michael Arlington, who has wide business experience and experience in his own charity in Northern Uganda. I really feel that we are now ready to face and manage any new challenges, positive or negative, in the future. I personally remain hugely grateful to Dr Hugh Sharp for introducing me to the Lalibela Trust and very much look forward, along with Michael, to continuing the work that Norman Coward started over 20 years ago.

### **Peace Talks and Our work**

Following the Peace Talks at the end of 2022, between the Ethiopian government and the Tigray Peoples Liberation Front (TPLF) which led to a ceasefire after two years of very bloody and destructive civil war, Lalibela Trust remained in Lalibela. Throughout the occupation by TPLF, Lalibela Trust was able to quickly provide food and medical supplies and, alongside their Australian partners, Create Impact, could start the maintenance and repair of the projects damaged by TPLF.

The government provided virtually no budget for repairs and maintenance but gradually international NGOs started to provide some very limited food and medications.

# **Lalibela Trust**

## **Notes to the Accounts**

### **Health**

#### Health Post Refurbishment

Lalibela Trust has constructed 15 Health Posts over the years. Of these, 10 were seriously damaged by the TPLF in their 2021/22 invasion and the internal and external damage and loss was great, including much of the equipment needed in a simple small clinic, e.g. refrigerators, birthing couches, medical instruments and supplies, etc. We have now restored six of the remaining Health Posts outside the security 'red lines'; we will fix the remainder as soon as it is safe.

#### New Health Post

When we assessed the damage at the Health Post in Sarsena, it was evident that the building itself was in very poor condition. The Health Department had approached our partners, Create/Impact (Australia), previously for an extension to the building for the increasing population in that area. There is no other Health Post or Health Centre in less than one days' walking distance; and malaria is becoming an increasing problem there. We therefore agreed to support Create Impact in this project.

#### Cataract Surgery

In June we managed and part-funded a campaign for cataract surgery in "our" rural area around Lalibela. This was centred on a small team of Polish ophthalmologists who provided their flights, equipment and services free of charge.

Lalibela Trust's responsibility included the overall management of the programme jointly with the Hospital. The major cost was food for the patients, many of whom were already hungry, some having walked for up to 2 days to attend surgery in Lalibela Hospital. The Hospital provided basic medical materials and a large tent, because all patients had to stay one or more nights for follow-up checks.

The programme went very well; 453 potential patients were screened, 279 of these had cataracts ready for treatment and were treated in Lalibela's basic hospital. Many of the beneficiaries in this historic centre of the Ethiopian Orthodox Church in Ethiopia fell to their knees and prayed to God and his servant Derebe, our Project Manager, when the eyeshade was removed.

Our best estimate of the success rate from follow-up information from the Health Posts involved was 90%.

# **Lalibela Trust**

## **Notes to the Accounts**

### **Education**

The TPLF invasion had a big psychological impact, especially on children in the rural areas, but also on teachers. Schools had to close for some months and most children had to remain in their tiny homes for safety, facing visits from terrorists with guns demanding something. When some normality resumed early in 2023, the impact of the Government's desperate funding position became very evident and we repaired the physical damage to the schools and organised some exercise books and pens for the most needy students in the most needy schools.

### **Clean Water**

There are over 600 clean water structures (spring development projects or hand dug wells) in our area, of which 130 were completed by Lalibela Trust. Of the 600, around 150 were damaged by TPLF. The damage consisted of smashing the structure to obtain the pipework and taps, which they took back to Tigray, also some simple wanton damage just to destroy Ethiopian government property.

The first priority for Lalibela Trust was to rent a vehicle and buy tools to replace those stolen by TPLF. At the end of 2023, most of the facilities have been reassessed and work is underway where it is safe to do so.

### **State of Emergency**

In August, FANO, a militia group in Amhara, was starting to provoke local challenges against the Ethiopian Army. In response, the Government imposed a State of Emergency in Amhara Region; initially for 6 months but then extended until June 2024, and the town is governed by an Army Commander.

There have been skirmishes, with some killings, in the area surrounding Lalibela where most of our physical activity is located. There have been no major security problems in the town itself. However, as part of the State of Emergency, the lockdown includes night-time curfews and limited access to the town, and internet. These restrictions have not caused fundamental problems for us, but we have been slowed down by the paperwork and approvals which the Cabinet requires.

The general situation in Lalibela Town is serious with no income from tourism, seriously inadequate volumes of food getting into the town, and the disastrous state of the national Ethiopian economy, with inflation at 25-30% and no budget available from central funds for any working capital except salaries.

As 2023 ended therefore we felt forced to reinstate Emergency Food supplies whilst maintaining our fundamental development programmes as we did after the TPLF invasion.

# **Lalibela Trust**

## **Notes to the Accounts**

### **Financial review**

Income for the year reduced by £40,287 to £65,287 (2022: £105,554) whilst expenditure reduced by £50,398 to £70,781 (2022 : £121,179). The resulting deficit of £5,514 (2022 : £15,625) leaves reserves outstanding at the end of the year of £39,874 (2022 : £45,388).

### **Structure, governance and management**

The charity is unincorporated and was registered with the charity commission in England on 4 May 2012. It is governed by a Trust deed dated 14/03/2012

### **Trustee Responsibilities**

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 Companies Act 2006 and the applicable Statement of Recommended Practice. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken as trustees to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Approved by the Board on 29th October 2024 and signed on its behalf by:

N Johnson  
Trustee

# Lalibela Trust

## Notes to the Accounts

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 7 to 13.

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

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the 2011 Act”). The trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

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

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

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

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - o to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 130 of the 2011 Act; and
  - o to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met;
- 2) or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Debbie Risborough, Chartered Certified Accountant  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane,  
Redruth, Cornwall TR15 1LS

.....  
Date:

# Lalibela Trust

## Notes to the Accounts

for the year ended 31 December 2023

		Unrestricted funds 2023 £	Restricted income funds 2023 £	Total funds 2023 £	Prior year funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	4	8,208	33,058	41,266	105,554
Charitable activities	5	6,500	17,500	24,000	-
<b>Total</b>		14,708	50,558	65,266	105,554
<b>Expenditure on:</b>					
Charitable activities	6	6,781	64,000	70,781	121,179
<b>Total</b>		6,781	64,000	70,781	121,179
<b>Net income/(expenditure) before investment gains/(losses)</b>		7,927	(13,442)	(5,515)	(15,625)
<b>Net income/(expenditure)</b>		7,927	(13,442)	(5,515)	(15,625)
<b>Net movement in funds</b>		7,927	(13,442)	(5,515)	(15,625)
<b>Reconciliation of funds:</b>					
Total funds brought		3,856	41,532	45,388	61,013
<b>Total funds carried forward</b>		11,783	28,090	39,873	45,388

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities

# Lalibela Trust

## Notes to the Accounts

**As at 31 December 2023**

	Note	2023		2022	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		40,548		45,983	
		<u>40,548</u>		<u>45,983</u>	
<b>Creditors: Amounts falling due within one year</b>	7	(675)		(595)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			<u>39,873</u>		<u>45,388</u>
<b>Total assets less current liabilities</b>			39,873		45,388
<b>Net assets</b>			<u>39,873</u>		<u>45,388</u>
<b>Restricted funds</b>			28,090		41,532
<b>Unrestricted funds</b>					
General funds		11,783		3,856	
<b>Total unrestricted funds</b>		<u>11,783</u>		<u>3,856</u>	
<b>Total charity funds</b>			<u>39,873</u>		<u>45,388</u>

Approved by the Board on 29th October 2024 and signed on its behalf by:

N Johnson  
Trustee

# **Lalibela Trust**

## **Notes to the Accounts**

### **1 Accounting policies**

#### **1.1 Basis of accounting**

The accounts have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities 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 (FRS102) second edition - October 2019 (effective 1 January 2019);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006 and
- the Charities Act 2011.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102

#### **1.2 Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### **1.3 Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are amounts that are allocated for specific purposes by the charity itself.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Revaluation funds are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market value.

#### **1.4 Income**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS102 SORP or FRS102.

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Donations and legacies are voluntary income received by way of donations and gifts. It is included within the accounts when receivable and only when the charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts are included in the accounts at the same time as the gift/donation to which it relates

# **Lalibela Trust**

## **Notes to the Accounts**

Donated goods and services are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of services provided by volunteers is not included within the accounts.

### **1.5 Resources expended**

Liabilities are recognised where there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and includes the attributable value added tax which cannot be recovered.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are the those costs required to support the charity in carrying out its activities and meeting its objects.

Governance costs include costs associated with meeting the constitutional and statutory requirements of the Charity, including the preparation and examination of the statutory accounts, the costs of trustee meetings and other costs linked to the strategic management of the Charity including the cost of any legal advice to trustees on governance or constitutional matters.

### **1.6 Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **1.7 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.

### **1.8 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.

### **1.9 Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

## **2 Company Status**

The charity is an unincorporated charity and has no share capital.

The charity is incorporated in England.

In the event of the charity being wound up, the members are liable for any costs over and above the assets of the charity.

The members of the charity are the trustees named on page 1.

# Lalibela Trust

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted income funds 2022 £	Total funds 2022 £
<b>Income</b>			
<b>Income and endowments from:</b>			
Donations and legacies	1,198	104,356	105,554
<b>Total</b>	1,198	104,356	105,554
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	2,179	119,000	121,179
<b>Total</b>	2,179	119,000	121,179
<b>Net income/(expenditure) before investment gains/(losses)</b>	(981)	(14,644)	(15,625)
<b>Net income/(expenditure)</b>	(981)	(14,644)	(15,625)
<b>Net movement in funds</b>	(981)	(14,644)	(15,625)
<b>Reconciliation of funds:</b>			
Total funds brought forward	4,837	56,176	61,013
<b>Total funds carried forward</b>	3,856	41,532	45,388

### 4 Donations and Legacies

	Unrestricted funds £	Restricted income funds £	Total funds 2023 £	Prior year funds 2022 £
Appeals and donations	525	-	525	910
Norman Coward Project donations	-	33,058	33,058	83,023
Gift Aid tax reclaimed	7,683	-	7,683	21,621
	8,208	33,058	41,266	105,554

# Lalibela Trust

## Notes to the Accounts

### 5 Incoming resources from charitable activities

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
	£	£	2023 £	2022 £
<b>Grant Income:</b>				
Dyers Company Charitable Trust	4,000	-	4,000	-
Festival Medical Services	-	17,500	17,500	-
Henry and Rebecca Tinsley Charitable trust	2,500	-	2,500	-
	<u>6,500</u>	<u>17,500</u>	<u>24,000</u>	<u>-</u>

### 6 Expenditure on charitable activities

	Unrestricted	Restricted	Total	Prior year
	£	£	2023 £	2022 £
<b>Direct costs</b>				
Grants to Lalibela for Norman Coward projects	-	46,500	46,500	119,000
Grants to Lalibela for other projects	5,440	17,500	22,940	1,500
	<u>5,440</u>	<u>64,000</u>	<u>69,440</u>	<u>120,500</u>
<b>Support costs</b>				
Bank charges	71	-	71	84
Total Support Costs	<u>71</u>	<u>-</u>	<u>71</u>	<u>84</u>
<b>Governance Costs</b>				
Accountancy fees	1,270	-	1,270	595
Total Governance Costs	<u>1,270</u>	<u>-</u>	<u>1,270</u>	<u>595</u>
<b>Total Charitable Expenditure</b>	<u>6,781</u>	<u>64,000</u>	<u>70,781</u>	<u>121,179</u>

### 7 Trustees' remuneration and expenses

Trustees received no remuneration , benefits in kind or expenses during the current or prior year.

# Lalibela Trust

## Notes to the Accounts

### 8 Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	675	595
	675	595

### 9 Analysis of funds

	As at 1 January 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 December 2023 £
<b>Restricted Funds</b>					
Community Project - Norman Coward	41,532	33,058	(46,500)	-	28,090
Eye Project	-	17,500	(17,500)	-	-
	41,532	50,558	(64,000)	-	28,090
<b>General Funds</b>					
Unrestricted funds	3,856	14,708	(6,781)	-	11,783
Total Unrestricted funds	3,856	14,708	(6,781)	-	11,783
Total funds	45,388	65,266	(70,781)	-	39,873

### 10 Net assets by fund

	Unrestricted funds	Restricted income funds	Total funds	Prior year funds
Current assets	12,458	28,090	40,548	45,983
Creditors: Amounts falling due within one year	(675)	-	(675)	(595)
Net Assets	11,783	28,090	39,873	45,388

**LALIBELA TRUST**

England & Wales - Charity number 1147147

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# Accounts

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**Lalibela Trust**

An unincorporated charity

**Charity No. 1147147**

**Trustees' Report and Unaudited Accounts**

**31 December 2022**

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Lalibela Trust**  
**CONTENTS**

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Detailed Statement of Financial Activities	11 to 15

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1147147**

**Registered Office**

13 Chamberlain Street  
Wells  
Somerset  
BA5 2PE

**Trustees**

The following Trustees served during the year:

A C Sandbrook	(Resigned 22 August 2022)
A M Sharp	
E M F Sharp	(Resigned 22 August 2022)
H C Sharp	
J C Sharp	(Resigned 22 August 2022)
J H C Sharp	(Resigned 22 August 2022)
N Johnson	(Appointed 22 August 2022)
R Gray	
R Johnson	(Appointed 22 August 2022)

**Accountants**

Cornwall Community Accountancy  
Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2022.

**OBJECTIVES AND ACTIVITIES**

The purposes of the charity are the prevention of relief of poverty through:

Improved agricultural methods

Agricultural crop diversification

Improved irrigation

Planting of fruit and vegetable gardens

The advancement of education through:

Construction of school classrooms

Provision of classroom equipment

The advancement of health or the saving of lives through:

Safe motherhood project

Construction of health buildings and provision of equipment

Spring improvement projects resulting in safe water

With all charitable activities taking place in the regional state of Arahara Ethiopia

**ACHIEVEMENTS AND PERFORMANCE**

The following report gives a fairly detailed outline of the work we have carried out in Lalibela and the surrounding areas since the beginning of 2022. We have also given an indication of how disruptive the conflict between the government and the Tigray Peoples Liberation Front has been on this work. A great deal of our work and costs over this period have been for repair and maintenance due to damage caused by this civil war.

Context:

Towards the end of 2022, Peace Talks between the Ethiopian government and the Tigray Peoples Liberation Front (TPLF) led to a ceasefire after two years of very bloody civil war. (Tigray is a Region within Northern Ethiopia with a population of 6 million, it adjoins the area in which we work; Ethiopia has a population of 120 million.) The talks led to a number of sub-group negotiations on issues ranging from de-militarisation, disputed territory, stolen assets, etc. These discussions are continuing to make gradual progress, but many issues have still to be finalized.

During the fighting we had decided that our first priority should be food and medical supplies, which were desperately needed. Then, gradually trickles of supplies arrived from international NGO's and they started to take over this role. We then returned to repairing the substantial damage which had been done to our health posts, schools and clean water projects.

Now however there is an Ethiopian government lockdown in Lalibela with an Ethiopian Army Commander controlling the town, with a "cabinet" which includes the civilian Head of the Woreda. This regime has been established because of fears that FANO, an Amhara militia movement, which opposes the Ethiopian government's plan to bring together all regions for a unified Ethiopia, will disadvantage Amhara. The lockdown includes night-time curfews, limited access to the town, no internet, etc.

These restrictions have not caused fundamental problems for us, but the access and internet restrictions are slowing us down greatly. An added complication in the early stages of the lockdown was a fear of the militia behaviour, especially in the rural areas, our main work focus, but so far that seems reasonably well controlled by the Amhara Defence Force.

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

**Lalibela Trust Emergency Support:**

Lalibela Trust started to provide food, medicines, etc. in Emergency Aid almost immediately after the war ceased and access became possible. At our visit this month, our Project Manager was widely praised for his immediate humanitarian response. Now, international NGOs have started to provide some very limited food, medicines etc. Meanwhile the Federal Government provided virtually no budget for repairs and maintenance. This has therefore become our main activity, alongside our partners Create Impact, who have been able to complete unfinished work on a new school construction, as well as repairs and maintenance.

**Health Post Refurbishment**

Lalibela Trust has constructed 15 health posts over the years. Of these, 10 were seriously damaged by the TPLF in their 2021/22 invasion.

During the TPLF invasion the internal damage and loss was great, including much of the usual equipment of a simple small clinic, e.g., refrigerators, birthing couches, medical instruments and supplies, filing cabinets, desks, chairs etc. We have bought replacements from the nearest big town and collected them in Lalibela ready to hire a rugged vehicle for distribution. Sadly, the lockdown then occurred and that delayed the permit that we need from the Commander to rent a truck to deliver the furniture. However, our obvious and true arguments, about babies dying due to lack of necessary equipment and supplies, have now been heard and we should soon be able to deliver.

Health is managed through 8 Health Centres in Lasta woreda. Each had one ambulance before the TPLF invasion. The Health Centres each support a total of 27 small Health Posts in the extremely rural areas. A major issue has been the theft of all 8 of the tough 4WD ambulances by TPLF for military purposes. These are unlikely to be returned to the government in the current peace talks and they may well have been smashed in the war.

Birthing difficulties are common in our extreme mountainous area (all between 8500 and 12000 feet above sea level), with food shortages and medicine supplies very erratic. The ambulances are used mainly to transfer late pregnancy mothers to the Health Centre, or Lalibela Hospital, or, if serious, to one of the 2 nearest General Hospitals which are about 5 hours away by road. In the absence of the ambulances, the staff at Health Posts and the Health Centres and hospital have all reported unnecessary deaths of babies and mothers.

Whilst we were present, an email from the Regional Office offered each of the 5 worst hit woredas one or two fully equipped ambulances for £10,400 each, on a “first come first served” basis to arrive in the coming 6 months. We immediately gave the money for one for Lasta woreda, with the promise of a second. We hope we can get at least one of these. The rest of the funding for these is coming from Central Government.

Other health needs which we agreed to support include vehicle rental for delivery of medicines for health campaigns, vaccinations, deworming, etc., where local people are called to the Health Post by neighbourly conversations or yodel-like shouts across valleys! In the past the items would have been delivered by ambulances.

**Health Post Building Damage:** over half of the 27 Health Posts in Lasta woreda were physically damaged as well as ransacked. Lalibela Trust and Create Impact have completed the main work needed to repair them, but now internal equipment is needed and in particular the need is strong for shelving, desks, microscope etc. which were stolen by TPLF.

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

**Clean Water:**

The total area we cover is 3 woredas (rural administrative units, like our counties) total population around 600,000. In addition, there is Lalibela Town, which has its own pumped and piped water supply. The surrounding rural woredas depend very largely on non-pumped water from springs. Around 60% of the springs are developed as spring improvement projects, providing pure water. The remainder are undeveloped for reasons such as impure water, or the necessary construction is impossible because of the immediate topography. There are over 600 projects in total in Lasta, (130 constructed by us). Of the total around 150 have been damaged by TPLF. The damage consists of smashing the structure to obtain the pipework and taps, which they took back to Tigray. Also, some of it appears to be wanton damage just to destroy Ethiopian government property. The impact of this damage is severe. Without the protection which a spring improvement project gives, the water consumed by the villagers is inevitably contaminated by themselves, children and livestock, at the eye of the spring. We are told that there has been a huge increase in patients with water-borne disease in our health posts and their valuable cattle have suffered more from intestinal parasites.

Of the damaged projects, the woreda team itself has repaired 4 and the International Green Climate Fund, 8. In addition, 4 larger “Rural development Projects”, often based on small dams, were damaged by TPLF in Lasta, serving almost 8000 people. Lalibela Trust has repaired these 4 projects, which are now fully functional. Two other major donors have visited but promised nothing so far.

This leaves over 100 still to be repaired.

A major immediate priority for the work is a small truck to transport materials and the technicians. However, TPLF stole the truck and tools used by the hydrologists and the government budget has provided nothing for running costs, maintenance, etc. We have therefore broken our principle of not funding running costs this year and we are providing a rental truck and fuel and essential tools.

We are starting work on the remaining damaged projects, but the government has no budget for this work and with little interest from international NGOs, more funding is certainly needed.

**Lalibela Hospital:**

Lalibela Hospital had only one doctor to cover about 500,000 population when we first visited in the year 2000. The figure did not increase above 4 or 5 until the Hospital was reclassified from Primary to General in 2019, partly as a result of investment in a new Maternity Unit, significantly supported by Lalibela Trust through a grant from Dr Sharp, the previous Chairman. Now there are 7 surgeons, 8 GPs, 65 nurses/midwives and 42 other medical professionals; a total of 250, including administrative and outsourced staff.

However, the supply of equipment for the Hospital to replace TPLF thefts has definitely not kept pace with the need and as a result the senior medical team are under employed and frustrated. The most significant items needed are testing equipment. The Hospital say they have all the necessary materials to go with these equipment, and training; but they would anyway be supplied with technical support. Without being able to do these tests at the Hospital, patients currently have to travel to one of two towns, both 4-5 hours away from Lalibela, to visit a private clinic. The total cost of the tests plus the bus fare is totally beyond the means of most patients and they just do not go, sometimes presumably with fatal consequences.

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

**Eye Surgery:**

We agreed to manage a campaign for cataract surgery in the rural area. This was centred on a small team of Polish ophthalmologists who provided their flights, equipment and services free of charge. Very quickly Festival Medical Services, a major Lalibela Trust donor, ([www.festival-medical.org](http://www.festival-medical.org)) agreed to support a large part of Lalibela Trust's contribution to the programme. This included providing a vehicle with loudspeaker for village visits to announce the programme, and to undertake screening by Lalibela Hospital nurses of potential patients, who collected at their local health posts. Another major cost was food for the patients, many of whom were already hungry, and some had walked for up to 2 days to attend surgery in Lalibela Hospital. The Hospital provided basic medical materials and a large tent, because all patients had to stay one or more nights for follow-up checks.

The outcome of the screening was:

Total screened 453

Cataracts ripe for treatment 279

Patients treated 250

Time constraint – to treat later 29

TOTAL 279

The programme went extremely well. All the beneficiaries in this historic centre of the Ethiopian Orthodox Church in Ethiopia fell to their knees and prayed to God and his servant Derebe Getaneh, our Project Manager!

We do not have the resources to have a full follow-up assessment of the programme, but the Health Extension Workers in the health posts were asked to ensure that any patient who had a problem in the following 4 weeks must attend their local health post to report it. On this crude basis, which probably understated the number of problems, the outcome was almost 100% success, after a few had received further treatment at the Zonal Hospital. Even allowing for some overstatement of the success rate, we regard this as a highly successful campaign.

For the future, we would be happy to repeat the programme. There will clearly be a demand from the “unripe” candidates in our screening and many more from areas we did not cover. We would not expect the Polish team to return but our enquiries have established that a programme could easily be based on well trained Ethiopian ophthalmologists from the main Amhara Regional Hospital to supply the skills and equipment

**Education:**

The problems which have beset our water and health activities have applied very similarly in Education, with physical damage to buildings outside Lalibela and theft of what few items of value the schools possess. The acute need now, in this year of no working capital budget, is paper for the forthcoming exams plus exercise books and pens. None of these are being provided by the government this year. Some are provided by international NGOs but, with 23,000 students registered in grades 1-8 in Lasta woreda, the gap is huge. We have agreed jointly with Create Impact that we will contribute towards the need, but the woreda must also find other sources.

In any shortage of essential food or educational items our real challenge is to identify the neediest people. In the case of schools, we have discussed this at length with the Education Department and we feel that their existing principles probably are the best possible, where the Education Department identifies the neediest of the 27 kebeles and the kebele manager makes the final allocation.

Another major issue has been the psychological impact on children of missing school and their friends, many of them being shut in their tiny homes for safety. There are also instances of brainwashing by TPLF soldiers, e.g. with mock killing tactics, making “guns” out of wood, etc. The Education Department is very aware of mental problems and has programmes to train teachers to identify and then deal with problems. They also provide footballs etc. to help provide “normality”.

**Lalibela Trust**  
**TRUSTEES ANNUAL**  
**REPORT**

**School classrooms:**

The necessary building repairs have all been completed, mainly by our partners Create Impact, and the schools are fully functional.

**School Supplies:**

Our school supplies were seriously depleted by theft and/or vandalism in the TPLF invasion and exercise books, pens, chalk etc are badly needed. We have been told, and we believe, that many children in the rural area are still suffering mentally from the TPLF invasion and now from the even greater poverty in the region generally.

Lalibela Trust has provided 2800 exercise books and pens. This is far from sufficient, but the teachers have instructions to prioritise their use for the poorest students.

**Athena – Girls’ Education Project:**

As well as private donations, this project is sponsored by the Worshipful Company of Dyers to whom we are very grateful. It provides support for students of poor families living in rural areas, who have performed well in their elementary education and achieved a place in the High School in Lalibela, some miles away in the town. Most of these students cannot afford the money for renting and living in the town. They therefore live by working as servants or manual labour, even begging. To find such students, the Athena selection process is rigorous and now geared to produce 8 successful applicants per year. The programme fully funds their basic needs in their final year. Our Ethiopian Project Leader provides support, e.g. in budgeting, banking, personal issues etc.. Athena also provides a lump sum bonus for first year at university (where tuition, meals and accommodation are all free, but travel and more books are needed).

The programme has achieved a high university entrance success rate; 3 university and 1 Technical College passes and one retake, out of 5 in its first year. One amazing Athena student was top of 30,000 in the Zone in her year in final exams and is now attending Addis Ababa University.

**FINANCIAL REVIEW**

Carried Forward 1/1/22 £61,012.65

Income 2022 £105,554 (2021-£68,172)

Expenditure 2022 £121,179 (2021-£40,616)

Carried Forward 1/1/23 £45,388

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is unincorporated and was registered with the charity commission in England on 4 May 2012. It is governed by a Trust deed dated 14/03/2012

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 Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

N Johnson

Trustee

30 October 2023

**Lalibela Trust**  
**INDEPENDENT EXAMINERS**  
**REPORT**

**Independent Examiner's Report to the trustees of Lalibela Trust**

I report to the charity trustees on my examination of the accounts of Lalibela Trust for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Debbie Risborough  
Association of Chartered Certified Accountants  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall

TR15 1LS  
30 October 2023

**Lalibela Trust**  
**STATEMENT OF**  
**FINANCIAL ACTIVITIES**

**for the year ended 31 December 2022**

	Notes	Unrestrict ed funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	4	1,198	104,356	105,554	68,172
<b>Total</b>		1,198	104,356	105,554	68,172
<b>Expenditure on:</b>					
Charitable activities	5	2,179	119,000	121,179	40,616
<b>Total</b>		2,179	119,000	121,179	40,616
Net gains on investments		-	-	-	-
<b>Net (expenditure)/income</b>		(981)	(14,644)	(15,625)	27,556
<b>Net (expenditure)/income before other gains/(losses)</b>		(981)	(14,644)	(15,625)	27,556
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		(981)	(14,644)	(15,625)	27,556
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,837	56,176	61,013	33,457
<b>Total funds carried forward</b>		3,856	41,532	45,388	61,013

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

**Lalibela Trust**  
**BALANCE SHEET**

at **31 December 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Cash at bank and in hand		45,983	61,013
		45,983	61,013
<b>Creditors:</b> Amount falling due within one year	7	(595)	-
<b>Net current assets</b>		45,388	61,013
<b>Total assets less current liabilities</b>		45,388	61,013
<b>Net assets excluding pension asset or liability</b>		45,388	61,013
<b>Total net assets</b>		45,388	61,013
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	8	41,532	56,176
		41,532	56,176
<b>Unrestricted funds</b>			
General funds	8	3,856	4,837
		3,856	4,837
<b>Reserves</b>	8		
<b>Total funds</b>		45,388	61,013

Approved by the board on 30 October 2023

And signed on its behalf by:

N Johnson  
Trustee  
30 October 2023

**Lalibela Trust**  
**NOTES TO THE ACCOUNTS**

**for the year ended 31 December 2022**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS102.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Lalibela Trust**  
**NOTES TO THE ACCOUNTS**

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Trade and other 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.

**Lalibela Trust**  
**NOTES TO THE ACCOUNTS**

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**2 Company status**

The company is an unincorporated charity and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	3,534	64,638	68,172
<b>Total</b>	3,534	64,638	68,172
<b>Expenditure on:</b>			
Charitable activities	8,600	32,016	40,616
<b>Total</b>	8,600	32,016	40,616
<b>Net income</b>	(5,066)	32,622	27,556
<b>Net income before other gains/(losses)</b>	(5,066)	32,622	27,556
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	(5,066)	32,622	27,556
<b>Reconciliation of funds:</b>			
Total funds brought forward	9,903	23,554	33,457
<b>Total funds carried forward</b>	4,837	56,176	61,013

**Lalibela Trust**  
**NOTES TO THE ACCOUNTS**

**4 Income from donations and legacies**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	910	-	910	2,550
Norman Coward Project donations	-	83,023	83,023	54,066
Gift Aid	288	21,333	21,621	11,556
	<u>1,198</u>	<u>104,356</u>	<u>105,554</u>	<u>68,172</u>

**5 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Grants to Lalibela for Norman Coward projects	-	119,000	119,000	32,000
Grants to Lalibela for other projects	1,500	-	1,500	8,000
<i>Support Costs</i>				
Bank charges	84	-	84	21
<i>Governance costs</i>				
Independent examination of the charity's accounts	595	-	595	595
	<u>2,179</u>	<u>119,000</u>	<u>121,179</u>	<u>40,616</u>

**6 Staff costs**

No employee received emoluments in excess of £60,000.

**7 Creditors:**

amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	595	-
	<u>595</u>	<u>-</u>

**Lalibela Trust**  
**NOTES TO THE ACCOUNTS**

**8 Movement in funds**

	At 1 January 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2022 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Community Project - Norman Coward	56,176	104,356	(119,000)	41,532
<i>Total</i>	<u>56,176</u>	<u>104,356</u>	<u>(119,000)</u>	<u>41,532</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	4,837	1,198	(2,179)	3,856
<b>Total funds</b>	<u>61,013</u>	<u>105,554</u>	<u>(121,179)</u>	<u>45,388</u>
<b>Analysis of net assets between funds</b>				

**9**

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	3,856	41,532	45,388
	<u>3,856</u>	<u>41,532</u>	<u>45,388</u>

**10 Related party disclosures**

***Controlling party***

The organisation is an unincorporated charity that is controlled by the trustees; thus no single party controls the organisation.

**LALIBELA TRUST**

England & Wales - Charity number 1147147

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# Accounts

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## LALIBELA TRUST - 2021 Trustees Report

Norman Coward, our partner, and a staff/student group from Royal Cornwall Hospital, Treliske visited in March 2020 just before Covid travel restrictions and quarantine requirements - and later the civil war. Neither we nor Norman visited in 2021.

Internal fighting in Ethiopia between Government forces and Amhara Defence Forces against Tigray People`s Liberation Front (TPLF) began in March 2021. This led to the cessation of Lalibela Trust`s long-term development projects in Health, Education and Water initiatives and focused on humanitarian projects for the local population and internally displaced persons (IDPs) who were severely affected by the civil war.

6,000 IDPs, many of Amharic ethnicity but working in Tigray, fled from Tigray to the protection of the holy churches in Lalibela. Our Project Manager, Derebe, formed a town committee to supply grain for the 1,100 most needy with food poverty.

The collapse of local government budgets caused a serious lack of medicines at Lalibela Hospital including the maternity unit. Lalibela Trust (LT) agreed a priority list of medicines. Derebe travelled by road to Addis Ababa to buy the drugs. LT also agreed to pay for new ambulance tyres and one battery.

August 5<sup>th</sup> - TPLF occupied Lalibela with troops, tanks and trucks. Electricity, roads, water, banks, internet and telephone were cut off. Most government workers including our Project Manager fled. TPLF forces were very aggressive and murderous in villages and towns they occupied but in Lalibela, although threatening, said they would hurt no-one unless somebody hurt them first. Perhaps the religious significance of the Christian churches played a part?

During the occupation, Lalibela Hospital remained open with a skeleton staff. The maternity unit was not damaged and deliveries went ahead. The Abba, head of churches in Lalibela, negotiated locally with TPLF in Lalibela who agreed to allow medical and food supplies if the hospital would admit TPLF patients.

December 1<sup>st</sup> - All TPLF forces left Lalibela in the night. Lalibela Trust paid the cost of a bus (£800) to return hospital staff from Bahar Dar to Lalibela.

December 31<sup>st</sup> - Derebe returned to Lalibela

January 2022 - Formal re-opening of Lalibela Hospital and Maternity Unit - Derebe much praised.

FINANCES	Carried Forward	1/1/21	£33,457.20
	Income 2021		£101,628.65 - £33,457.20 = £68,171.45
	Expenditure 2021		£40,616
	Carried Forward	1/1/22	£101,628.65 - £40,616 = £61,012.65

Neil and Ros Johnson continue to part-fund the Lalibela Secondary School girls hostel.

Millfield School donated £3,000 towards Lalibela Secondary School equipment.

All other items of expenditure were dedicated to LTs Health, Water and School projects plus emergency humanitarian assistance.

Hugh Sharp, Chairman Lalibela Trust



**LALIBELA TRUST**

England & Wales - Charity number 1147147

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# Accounts

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**Lalibela Trust**

**Charity No. 1147147**

**Trustees' Report and Unaudited Accounts**

**31 December 2020**

**Lalibela Trust**  
**Contents**

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Statement of Cash flows	8
Notes to the Accounts	9 to 14
Detailed Statement of Financial Activities	15 to 16

The Trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2020.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity No. 1147147**

**Principal Office**

The Coach House

Trispen

Truro

Cornwall

TR4 9BB

**Trustees**

The following Trustees served during the year:

R. Gray

A.C. Sandbrook

A.M. Sharp

E.M.F. Sharp

H.C. Sharp

J.C. Sharp

J.H.C. Sharp

**Accountants**

David Johnson

Concord, South Town Lane

West Pennard

Glastonbury, Somerset

England

BA6 8NS

**Trustees Report**

The flagship maternity unit in the grounds of Lalibela Hospital finally opened in July 2020. The unit has performed well with over 500 deliveries and much improved performance in maternal and neonatal care. 20% of deliveries have been Caesarian sections, which equates to the United Kingdom rate.

Maternity provision, prior to opening of the maternity unit, was grossly inadequate consisting of three rooms – a labour ward, a second for immediate post-delivery rest plus a delivery room containing three couches and very basic equipment.

The new L-shaped stand-alone, self-contained unit – the size of two tennis courts – has in-patient and out-patient facilities. Out-patients has a consulting room, scanner room, pharmacy, laboratory and family planning room. A termination of pregnancy room is a late addition. In-patients contains a labour and delivery room with two operating theatres. There are five wards - ante-natal, post-natal and Caesarian section wards, plus two intensive care wards specifically for gravely ill women and neo-nates.

The unit is well staffed with experienced obstetricians, gynaecologists and anaesthetists, plus nineteen midwives, fifteen nurses and six intensive care nurses.

Festival Medical Services, following their 2018 visit, hope to return to improve critical management at first contact with the mother in labour and on arrival at the maternity unit.

The Exeter/Truro Medical School staff and student link to Lalibela have had two successful visits in March 2019 and March 2020. They are keen to assist with staff training and introducing “best practice”.

Norman and Carole, our partners, continue their very successful work. However, the serious civil unrest in neighbouring Tigray, the Covid pandemic and poverty in Lalibela – a town almost totally dependent on tourism – have resulted in major upset. Poverty now is compounded by IDPs fleeing from Oromia and some from Tigray, for whom Lalibela has been attractive because of its deep religious connections and churches for sanctuary. Lalibela Trust has significantly contributed financially to food aid. Our much-respected Ethiopian Project Manager, Derebe, oversees fair and equitable food distribution.

Millfield School, Somerset continues to fund projects at Lalibela High School. A UK donor funds food provision for 6 students who have attained the necessary academic standard to enter Lalibela High School but are unable to afford food.

**Health Posts, Spring Improvement Projects and School classrooms are Norman and Caroles’s special focus.**

**Health Posts** 16 completed serving a total of around 148,000 people. Frustratingly, work on a new Health Post in Meket Woreda continues to be delayed by a dispute between residents about its location.

**Spring Improvement projects** 128 completed; 6 failed (but 2 have been rebuilt); 9 under construction. Total beneficiaries 53,000. Work continues, but slowly because of the security risks and cement availability.

**Schools** 22 classrooms built. At an average of 40 children per shift, 2 shifts per day, the number of children benefitting is around 49,000. 3 shifts per day to allow social distancing; retired teachers re-engaged, etc. Hugh and Catherine, Norman and Carole plan to visit in October.

**Lalibela Trust**

**Trustees Annual Report**

**Statement of 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 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in black ink, appearing to read 'H.C. Sharp', is written over a faint, light-colored rectangular stamp or watermark.

H.C. Sharp

Trustee

30 June 2021

**Lalibela Trust****Independent Examiners Report****Independent Examiner's Report to the trustees of Lalibela Trust**

I report to the trustees on my examination of the accounts of Lalibela Trust for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts 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 can 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:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those 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.



David Johnson  
FCMA  
David Johnson Associates  
Concord, South Town Lane  
West Pennard  
Glatonbury, Somerset  
England  
BA6 8NS  
30 June 2021

**Lalibela Trust**  
**Statement of Financial Activities**  
**for the year ended 31 December 2020**

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income and endowments from:</b>					
Donations and legacies	3	2,792	68,855	71,647	81,280
<b>Total</b>		<b>2,792</b>	<b>68,855</b>	<b>71,647</b>	<b>81,280</b>
<b>Expenditure on:</b>					
Charitable activities	4	5,000	92,000	97,000	80,600
Other	5	639	102	741	722
<b>Total</b>		<b>5,639</b>	<b>92,102</b>	<b>97,741</b>	<b>81,322</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>		<b>(2,847)</b>	<b>(23,247)</b>	<b>(26,094)</b>	<b>(42)</b>
Transfers between funds		-	-	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>(2,847)</b>	<b>(23,247)</b>	<b>(26,094)</b>	<b>(42)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>(2,847)</b>	<b>(23,247)</b>	<b>(26,094)</b>	<b>(42)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,750	46,801	59,551	59,593
<b>Total funds carried forward</b>		<b>9,903</b>	<b>23,554</b>	<b>33,457</b>	<b>59,551</b>

**Lalibela Trust****Balance Sheet**

at 31 December 2020

Charity No. 1147147

	2020	2019
	£	£
<b>Current assets</b>		
Cash at bank and in hand	33,457	59,551
	<u>33,457</u>	<u>59,551</u>
<b>Net current assets</b>	33,457	59,551
<b>Total assets less current liabilities</b>	33,457	59,551
<b>Net assets excluding pension asset or liability</b>	33,457	59,551
<b>Total net assets</b>	<u>33,457</u>	<u>59,551</u>
<b>The funds of the charity</b>		
<b>Restricted funds</b>	7	
Restricted income funds	23,554	46,801
	<u>23,554</u>	<u>46,801</u>
<b>Unrestricted funds</b>	7	
General funds	12,750	12,750
Designated funds	(2,847)	-
	<u>9,903</u>	<u>12,750</u>
<b>Reserves</b>	7	
<b>Total funds</b>	<u>33,457</u>	<u>59,551</u>

Approved by the trustees on 30 June 2021

And signed on their behalf by:



H.C. Sharp

Trustee

30 June 2021

**Lalibela Trust**  
**Statement of Cash flows**  
**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(26,094)	(42)
<b>Net cash used in operating activities</b>	<u>(26,094)</u>	<u>(42)</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net decrease in cash and cash equivalents</b>	(26,094)	(42)
<b>Cash and cash equivalents at the beginning of the year</b>	59,551	59,593
<b>Cash and cash equivalents at the end of the year</b>	<u>33,457</u>	<u>59,551</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	33,457	59,551
	<u>33,457</u>	<u>59,551</u>

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Freehold investment property**

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other 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.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

**Foreign currencies**

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
<b>Income and endowments from:</b>			
Donations and legacies	7,845	73,435	81,280
<b>Total</b>	7,845	73,435	81,280
<b>Expenditure on:</b>			
Charitable activities	5,500	75,100	80,600
Other	116	606	722
<b>Total</b>	5,616	75,706	81,322
<b>Net income</b>	2,229	(2,271)	(42)
<b>Net income before other gains/(losses)</b>	2,229	(2,271)	(42)
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	2,229	(2,271)	(42)
<b>Reconciliation of funds:</b>			
Total funds brought forward	11,010	48,583	59,593
<b>Total funds carried forward</b>	13,239	46,312	59,551

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
	1,870	-	1,870	3,951
	-	33,520	33,520	34,050
	922	-	922	3,894
	-	35,335	35,335	39,385
	2,792	68,855	71,647	81,280

**Lalibela Trust**  
**Notes to the Accounts**

**4 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
<i>Expenditure on charitable activities</i>				
	-	87,000	87,000	70,000
	-	5,000	5,000	5,100
	5,000	-	5,000	5,000
	-	-	-	500
<i>Governance costs</i>				
	<u>5,000</u>	<u>92,000</u>	<u>97,000</u>	<u>80,600</u>

**5 Other expenditure**

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
General administrative costs	24	102	126	137
Legal and professional costs	615	-	615	585
	<u>639</u>	<u>102</u>	<u>741</u>	<u>722</u>

**6 Staff costs**

No employee received emoluments in excess of £60,000.

7 Movement in funds

	At 1 January 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2020 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Community Project - Norman Coward	46,801	68,855	(92,102)	23,554
<i>Total</i>	<u>46,801</u>	<u>68,855</u>	<u>(92,102)</u>	<u>23,554</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	12,750	-	-	12,750
<b>Designated funds:</b>				
Lalibela Maternity Unit & Community Support	-	2,792	(5,639)	(2,847)
<i>Total</i>	<u>-</u>	<u>2,792</u>	<u>(5,639)</u>	<u>(2,847)</u>
<b>Revaluation Reserves:</b>				
<b>Total funds</b>	<u><u>59,551</u></u>	<u><u>71,647</u></u>	<u><u>(97,741)</u></u>	<u><u>33,457</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Community Project - Norman Coward Norman Coward Community Projects

Designated funds:

Lalibela Maternity Unit & Community Support Establish Maternity Unit and Support Infrastructure

8 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	10,509	22,948	33,457
	<u>10,509</u>	<u>22,948</u>	<u>33,457</u>

**Lalibela Trust**  
**Notes to the Accounts**

**9 Reconciliation of net debt**

	<b>At 1 January</b>	<b>Cash flows</b>	<b>At 31</b>
	<b>2020</b>		<b>December</b>
	<b>£</b>	<b>£</b>	<b>2020</b>
			<b>£</b>
Cash and cash equivalents	59,551	(26,094)	33,457
	<u>59,551</u>	<u>(26,094)</u>	<u>33,457</u>
Net debt	<u>59,551</u>	<u>(26,094)</u>	<u>33,457</u>

**Lalibela Trust**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2020**

	<b>Unrestricte d funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
<b>Income and endowments from:</b>				
Donations and legacies				
	1,870	-	1,870	3,951
	-	33,520	33,520	34,050
	922	-	922	3,894
	-	35,335	35,335	39,385
	<u>2,792</u>	<u>68,855</u>	<u>71,647</u>	<u>81,280</u>
<b>Total income and endowments</b>	2,792	68,855	71,647	81,280
<b>Expenditure on:</b>				
Charitable activities				
	-	87,000	87,000	70,000
	-	5,000	5,000	5,100
	5,000	-	5,000	5,000
	-	-	-	500
	<u>5,000</u>	<u>92,000</u>	<u>97,000</u>	<u>80,600</u>
<b>Total of expenditure on charitable activities</b>	5,000	92,000	97,000	80,600
General administrative costs, including depreciation and amortisation				
Bank charges	14	72	86	69
Postage and couriers	10	30	40	68
	<u>24</u>	<u>102</u>	<u>126</u>	<u>137</u>
Legal and professional costs				
Accountancy and bookkeeping	615	-	615	585
	<u>615</u>	<u>-</u>	<u>615</u>	<u>585</u>
<b>Total of expenditure of other costs</b>	<u>639</u>	<u>102</u>	<u>741</u>	<u>722</u>
<b>Total expenditure</b>	5,639	92,102	97,741	81,322
Net gains on investments	-	-	-	-
<b>Net expenditure</b>	<u>(2,847)</u>	<u>(23,247)</u>	<u>(26,094)</u>	<u>(42)</u>
<b>Net expenditure before other gains/(losses)</b>	<u>(2,847)</u>	<u>(23,247)</u>	<u>(26,094)</u>	<u>(42)</u>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<u>(2,847)</u>	<u>(23,247)</u>	<u>(26,094)</u>	<u>(42)</u>
<b>Reconciliation of funds:</b>				

**Lalibela Trust**  
**Detailed Statement of Financial Activities**

Total funds brought forward	12,750	46,801	59,551	59,593
<b>Total funds carried forward</b>	<u>9,903</u>	<u>23,554</u>	<u>33,457</u>	<u>59,551</u>