

**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**

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

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>	<u>3,534</u>	<u>64,638</u>	<u>68,172</u>
<b>Expenditure on:</b>			
Charitable activities	8,600	32,016	40,616
<b>Total</b>	<u>8,600</u>	<u>32,016</u>	<u>40,616</u>
<b>Net income</b>	<u>(5,066)</u>	<u>32,622</u>	<u>27,556</u>
<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>	<u>(5,066)</u>	<u>32,622</u>	<u>27,556</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	9,903	23,554	33,457
<b>Total funds carried forward</b>	<u><u>4,837</u></u>	<u><u>56,176</u></u>	<u><u>61,013</u></u>

**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	<u>595</u>	<u>-</u>
	<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>

**9 Analysis of net assets between funds**

	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.