

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**

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# **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>		<u>15,000</u>	<u>155,696</u>	<u>170,696</u>	<u>65,266</u>
<b>Expenditure on:</b>					
Charitable activities	5	1,380	70,000	71,380	70,781
<b>Total</b>		<u>1,380</u>	<u>70,000</u>	<u>71,380</u>	<u>70,781</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<u>13,620</u>	<u>85,696</u>	<u>99,316</u>	<u>(5,515)</u>
<b>Net income/(expenditure)</b>		<u>13,620</u>	<u>85,696</u>	<u>99,316</u>	<u>(5,515)</u>
<b>Net movement in funds</b>		<u>13,620</u>	<u>85,696</u>	<u>99,316</u>	<u>(5,515)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>11,783</u>	<u>28,090</u>	<u>39,873</u>	<u>45,388</u>
<b>Total funds carried forward</b>		<u>25,403</u>	<u>113,786</u>	<u>139,189</u>	<u>39,873</u>

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**

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

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>	<u>14,708</u>	<u>50,558</u>	<u>65,266</u>
<b>Expenditure</b>			
<b>Expenditure on:</b>			
Charitable activities	6,781	64,000	70,781
<b>Total</b>	<u>6,781</u>	<u>64,000</u>	<u>70,781</u>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<u>7,927</u>	<u>(13,442)</u>	<u>(5,515)</u>
<b>Net income/(expenditure)</b>	<u>7,927</u>	<u>(13,442)</u>	<u>(5,515)</u>
<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>	<u><u>11,783</u></u>	<u><u>28,090</u></u>	<u><u>39,873</u></u>

### 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
	<u>-</u>	<u>133,996</u>	<u>133,996</u>	<u>41,266</u>

# 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
	<u>990</u>	<u>675</u>

### 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
	<u>28,090</u>	<u>155,696</u>	<u>(70,000)</u>	<u>-</u>	<u>113,786</u>
<b>General Funds</b>					
Unrestricted funds	11,783	15,000	(1,380)	-	25,403
Total Unrestricted funds	<u>11,783</u>	<u>15,000</u>	<u>(1,380)</u>	<u>-</u>	<u>25,403</u>
Total funds	<u>39,873</u>	<u>170,696</u>	<u>(71,380)</u>	<u>-</u>	<u>139,189</u>

### 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	<u>25,403</u>	<u>113,786</u>	<u>139,189</u>	<u>39,873</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.