

Company registration number: 06732802

Charity registration number: 1138664

ANGLICAN INTERNATIONAL DEVELOPMENT LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2021

Anglican International Development Ltd

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Anglican International Development Ltd

Reference and Administrative Details

Trustees	Rev Canon C M N Sugden Rev Canon C F Raven Rev D R J Holloway Lord D T Y Curry of Kirkharle Kt CBE
Key Management Personnel	Mrs Alice Lane - Administrator Mr Simon Tustin - Executive Officer (appointed 1 September 2020)
Principal Office	Eslington House Eslington Terrace Newcastle upon Tyne NE2 4RF
Company Registration Number	06732802
Charity Registration Number	1138664
Bankers	The Royal Bank of Scotland plc Edinburgh Redheughs Ave PO Box 1727 Drummond House 1 Redheughs Avenue Edinburgh EH1 9JN The Co-operative Bank Plc Central Customer Services PO Box 250 Delf House Skelmersdale Lancashire WN8 6WT
Independent Examiner	Simon Brown BA ACA DChA MHA Tait Walker Bulman House Regent Centre Gosforth Newcastle Upon Tyne NE3 3LS

Anglican International Development Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 May 2021.

Trustees

Rev Canon C M N Sugden
Rev Canon C F Raven
Rev D R J Holloway
Lord D T Y Curry of Kirkharle Kt CBE

Structure, governance and management

Nature of governing document

The Anglican International Development Ltd ("the Charity") is constituted as a company limited by guarantee and is, therefore, governed by a memorandum and articles of association dated 15 October 2010.

Organisational structure

The Charity changed its name from AID For Relief and Change Limited to Anglican International Development Ltd on 23 October 2020.

All Directors of the Company are also trustees of the Charity, and there are no other trustees. All of the trustees named under the reference and administrative details served during the period. The board has the power to appoint additional trustees as it considers fit to do so, and, as the need arises, appropriate training will be given to any new trustees taking up office.

The board of trustees meets every two to three months and makes strategic decisions about the operation and priorities of the Charity. During the reporting period, day to day decisions have been made by staff in consultation with the trustees as necessary.

Relationships with related parties

The Charity has informal links with other charities, churches and organisations worldwide, who generally share its charitable objectives and from time to time works with them on particular projects. Some of these other charities and organisations offer support for the Charity's work by way of grant funding or donations.

Major risks and management of those risks

The trustees have examined the major strategic, business and operational risks which the Charity faces or may face, and have confirmed that systems are in place to enable regular reports to be produced, so that the necessary steps can be taken to lessen any such risks.

Anglican International Development Ltd

Trustees' Report

Objectives and activities

Objects and aims

The Charity's object and its principal activity is that of the advancement of religion, namely to serve Jesus Christ in the church and in the world in a manner faithful to the Holy Scriptures and as his ambassador in low income communities to bring solutions to poverty (financial, physical and spiritual) and to promote the relevance, truth and authority of the Holy Scriptures in accordance with the Anglican Thirty Nine Articles of Religion in a manner that leads other to trust and serve Jesus Christ in the Church and in the world.

Fundraising disclosures

The Charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Key Management Personnel

The board, who give their time freely and no trustees received remuneration in the year, have considered who are the Key Management Personnel (KMP) of the Charity, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the Charity on a day to day basis.

The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast information, ensuring that the Charity can afford any proposed increases. The board then agree any uplift to remuneration.

Anglican International Development Ltd

Trustees' Report

Achievements and performance

Expansion of AID's work

As the situation in South Sudan is stable in comparison to a few years ago, in 2020-2021, AID has explored expanding the activities of the charity. Plans were established to widen support for the Jonglei Health Sciences Institute, Trumpeter Community Health and Bishop Gwynne College. Furthermore, two new microfinance programmes were planned: one in Yei, South Sudan, and the other in Marsabit, northern Kenya. The possibility of agricultural development work was also proposed, working with communities in Gondokoro (near Juba) and refugee camps in northern Uganda. At the end of the reporting period, these plans began to progress.

Staffing

Due to these exciting expansion plans, investment in staff is required, both in East Africa and the UK. A number of AID's project partners in East Africa recruited new staff during the year; it is exciting that the charity is investing in people who will use their expertise and skills to increase its impact. These include Lubang David Lodu (assistant coordinator for Trumpeter Community Health) and Peter Loyont Onesmus (manager for Manna Microfinance).

During the reporting period, AID's staff team has been increased. Jack Charnley (Projects Manager) has increased from two days to four days per week. Alice Lane (Administrator) has increased from two days to three days per week. Tabitha Muthui (East Africa Manager) has increased from three days to four days per week. Alice Caisley (Fundraising and Communications Manager) commenced employment two days per week on 01/03/2021. Simon Tustin (Executive Officer) commenced employment full time on 01/09/2020. The employments of James Stileman (Development Manager) and Nick Carter (Supporter Development and Fundraising Officer) ended on 31/10/20 and 31/08/20 respectively.

This expansion of the staff team is necessary because the charity is growing, both in terms of widened activities in East Africa and the associated fundraising efforts required.

Fundraising

Thanks to the investment in staff, AID was able to expand its fundraising efforts considerably. Mail-out campaigns (Summer 2020, Autumn 2020, Easter 2021) alongside grant applications (£87,200) and a lockdown cycling challenge (£13,600) boosted income significantly. In addition, a network of 'Special Interest Groups' was established. Each of these focuses on a different area of AID's work: Healthcare, Agriculture (not yet established), Microfinance and Church Strengthening. Members are AID supporters who hold professional expertise in the project areas or are particularly enthusiastic to support that particular strand of AID's work. These groups have allowed our supporters to take more ownership of our work and have empowered them to undertake fundraising as a result. For example, the cycling challenge was organised by a member of the healthcare Special Interest Group.

Healthcare

During 2020, the Jonglei Health Sciences Institute (JHSI) was heavily affected by COVID-19 and destructive flooding. Despite this, the JHSI reopened in February 2021, as soon as educational institutions were allowed to do so following national lockdown. AID supported staff and students during the closure by providing a consignment of Personal Protective Equipment (PPE), paid for by donors through a one-off campaign. Drs Anil and Shalini Cherian (pictured) collaborated with the Jonglei State Minister for Health on COVID-19, attending meetings and offering advice on pandemic response. Since the JHSI reopened, classes have resumed. Midwifery and clinical officer students have continued to work towards completing their courses and Drs Anil and Shalini Cherian plan to add a nursing course in the future.

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AID was able to increase its support of the JHSI during the reporting period, thanks to the enhanced fundraising endeavours mentioned above. In addition to the PPE and contributions to the general JHSI budget, AID was able to provide a number of open-air tents for teaching compliant with COVID-19 protocols, eight laptops and two local area network devices for the JHSI's digital learning project.

We are grateful to the following organisations for their generous donations to the JHSI during the reporting period: Anglican Communion Fund (July 2020), Seedfield Trust (December 2020), Derek Moore Foundation (February 2021), Grace Charitable Trust (March 2021) and the Lady Leech Fund (May 2021).

Church Strengthening

AID partners with Core Training and Development to support Bishop Gwynne College (BGC), a theological training centre in Juba, South Sudan. This is achieved in two parts. First, AID supports South Sudanese students working towards a Bachelor of Theology degree at George Whitefield College (GWC), a renowned institution in Cape Town, South Africa. While students are away studying in South Africa, AID also helps to support their families. The current students sponsored by AID are Seme Jackson Ludanga, Philip Benjamin Lomoro, Jok Bayak Luk and Garang Goi Leek Chol. Upon graduation, these students will return to BGC to join the faculty there as lecturers. Secondly, AID funds the salaries of these faculty members who are lecturing at BGC (currently the principal and four GWC graduates: Alex Karimbia, Kasmira Alijabu, Elias Bonga and John Jal Deng).



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This work is vital for the spread of the gospel in South Sudan, bringing the hope of Christ to people suffering from the effects of devastating civil war. AID's vision through this work is to equip the Church to be a vehicle for the growth of Christ's kingdom in South Sudan. The project has a proven track record through the GWC graduates who are now teaching as part of the faculty at Bishop Gwynne College.

John Jal Deng: 'The fact that I lecture at Bishop Gwynne College is what I have been dreaming about, and I'm very delighted to see these pastors, preachers, churches and community leaders being transformed through the gospel.'

Elias Bonga: 'The students at Bishop Gwynne College are eager to learn and together we can make a difference in this nation and it's through the college that this dream can come true.'

During COVID-19, GWC was in lockdown, with students continuing their studies remotely from their accommodation. This was particularly tough for the South Sudanese students as they were unable to travel home for the holidays to see family and friends. Unfortunately, BGC was unable to operate during the COVID-19 lockdown due to a lack of internet connectivity. However, it reopened and classes resumed in May 2021.

The other branch of AID's Church Strengthening work aims to support a group of South Sudanese refugee churches in Nakuru, Kenya in Bible teaching ministry. Overseen by Bishop Abraham Yel Nhial of the Diocese of Aweil in South Sudan, these churches are growing rapidly. AID was approached to provide funding for training for a group of 14 representatives from these churches and this took place in partnership with Berea Theological College in Nakuru. The first cohort completed a three-month theological short course in May 2021 and returned to serve in these South Sudanese churches in discipleship and evangelism ministry. Plans are underway to expand this work in the future.

We are grateful to the Latimer Trust (June 2020), the TBF and KL Thompson Trust (September 2020), the Evangelical Trust (November 2020), Alexis Trust (February 2021), the Thermosafe Foundation (February 2021) and St Peter's Trust (March 2021) for their donations towards this work during the reporting period.

Agriculture

In April 2021, AID began to collaborate with Bishop Seme Nigo Abinda of the Diocese of Panyana to enable the Keliko people to establish an agriculture development programme. The Keliko people are South Sudanese refugees spread across northern Uganda and the Democratic Republic of Congo and are unable to return to Panyana due to conflict and unrest. At the end of the reporting period, AID was beginning to organise training with Send A Cow, sending five representatives from the Diocese of Panyana to a demonstration farm near Kampala for a week of sustainable farming education. These five representatives would then return to the Keliko communities in the refugee camps to assist in setting up a number of small farms.

AID also has similar plans to support agricultural development in Gondokoro, an area close to Juba where the Trumpeter Community Health project is active. In collaboration with the Diocese of Juba, this project will start once fundraising is complete.

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Microfinance

Throughout the reporting period, AID has continued to support Manna Microfinance, a small loans programme for women based in Juba, South Sudan. AID has added funds to the loan pool, as well as paying the salaries of local staff and recruiting a new manager. The project continues to go from strength to strength, giving women the platform they need to establish a business and provide for themselves and their families.

One example is Alice (pictured). She has participated in Manna Microfinance for nine years. In that time, she has received and repaid eight loans. Her business has grown from charcoal selling on the street into a shop with a proper building, stocking a variety of goods. She has been able to put her nine children through primary and secondary school as well as to build a home for them with separate rooms for boys and girls. One of the most challenging times, Alice recalls, was when her shop was broken into on two separate occasions. She had to restock and keep going. Now she plans to build an even bigger shop as profits continue to increase.



During the reporting period, AID started planning two new microfinance projects in Yei (South Sudan) and Marsabit (northern Kenya), based on the Manna model. The Yei project started in May 2021 with two local staff members recruited, Amuna and Joyce. The Marsabit project remains in the planning stages.

We are grateful to the William Leech Charity (August 2020), the Noel Buxton Trust (October 2020), World Day of Prayer (October 2020), the Paul Lunn-Rockcliffe Charitable Trust (March 2021), the Eleanor Rathbone Charitable Trust (March 2021) and the Bishop Radford Trust (May 2021) for their generous support of this work during the reporting period.

Water, Sanitation and Hygiene



The Trumpeter Community Health (TCH) project aims to reduce open defecation (going to the toilet on open ground), decrease the spread of infectious diseases and help families to access clean water. As with Manna Microfinance above, the staff of TCH have continued to be busy during the reporting period, particularly considering that the importance of WASH (water, sanitation and hygiene) has taken on new meaning during the pandemic.

When the South Sudanese government reopened schools following COVID-19 lockdown, TCH staff supported this by visiting schools in Gondokoro, teaching children how to stay safe through handwashing and by providing soap. One of the schools which benefited was St Dominic Savio Primary School (pictured):

'I am very grateful to AID and African Mission for the efforts they have made to keep the school children comfortable. AID has supported Trumpeter Community Health who have been teaching our children on personal good hygiene including prevention of COVID-19. [Trumpeter staff] understand better because they have been trained on specific hygiene and sanitation. We also have water through the repaired water borehole repaired by African Mission.' – Mr Louis Tagun Samuel, school principal.

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African Mission is a Christian NGO based in the Netherlands which previously supported the TCH project by funding borehole drilling and repair. However, it has now ended its support of the programme and AID is currently exploring alternative fundraising options to continue this important water infrastructure work.

We are grateful to the Greyfriars Redevelopment Tithe Fund (August 2020), the Anchor Foundation (November 2020), the Dorfred Charitable Trust (February 2021) and the Carmela and Ronnie Pignatelli Foundation (March 2021) for grants given towards this project.

Financial review

The present level of funding is only just sufficient to support the continuation of the work programmes envisaged but further support will be necessary to support future projects and to restore overdrawn funds.

At the year end, the reserves note includes "Relief" funds as overdrawn restricted funds, on the basis of future planned and other committed fundraising.

Policy on reserves

The calculation of free reserves is based on the definition included in the Charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. This exercise considers both the normal requirements for working capital and the loss of income of a hypothetical but reasonable reduction in the scale of operations. Resulting from this, the trustees considered it would be appropriate to hold the equivalent of between three to six months' payroll costs which would equate to holding between £20,000 to £45,000 in free reserves.

At the year end, free reserves were £19,271 (2020: £3,929), an increase of £15,342 in the year. The trustees will continue to work with funders to budget future surpluses in order to provide improved organisational sustainability.

Plans for future periods

In the coming financial year, AID will continue to collaborate with church partners in East Africa to equip them to achieve their vision of building God's kingdom through preaching the gospel and meeting practical needs in communities. In particular, AID plans to establish and expand the two new microfinance programmes (Yei and Marsabit) and begin to support the Gondokoro and Keliko communities in sustainable agriculture development.

Going concern

The Charity's forecasts and projections for the next twelve months show that the Charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in trading performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. The Charity has a positive cash balance and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the Charity's ability to continue as a going concern.

Anglican International Development Ltd

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Anglican International Development Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Reappointment of independent examiner

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Simon Brown BA ACA DChA as independent examiner of the Charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the Charity on 27/1/22 and signed on its behalf by:

David Holloway

.....
Rev D R J Holloway
Trustee

Anglican International Development Ltd

Independent Examiner's Report to the trustees of Anglican International Development Ltd

I report to the Charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2021 which are set out on pages 11 to 28.

Respective responsibilities of trustees and examiner

As the Charity's trustees of Anglican International Development Ltd (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 Anglican International Development Ltd 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Anglican International Development Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.



Simon Brown BA ACA DChA
MHA Tait Walker
Bulman House
Regent Centre
Gosforth
Newcastle Upon Tyne
NE3 3LS

Date: 8/2/2022

MHA Tait Walker is a trading name of Tait Walker LLP.

Anglican International Development Ltd

Statement of Financial Activities for the Year Ended 31 May 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	98,533	132,391	230,924	132,776
Other trading activities	4	2,381	13,449	15,830	3,299
Total Income		100,914	145,840	246,754	136,075
Expenditure on:					
Raising funds	5	(9,349)	(1,658)	(11,007)	(1,781)
Charitable activities	6	(48,705)	(192,303)	(241,008)	(114,666)
Other expenditure	7	-	-	-	(4,400)
Total Expenditure		(58,054)	(193,961)	(252,015)	(120,847)
Net income/(expenditure)		42,860	(48,121)	(5,261)	15,228
Transfers between funds		(7,818)	7,818	-	-
Net movement in funds		35,042	(40,303)	(5,261)	15,228
Reconciliation of funds					
Total funds brought forward		966	21,917	22,883	7,655
Total funds carried forward	19	36,008	(18,386)	17,622	22,883

All of the charity's activities derive from continuing operations during the above two periods.

Anglican International Development Ltd

Comparative Statement of Financial Activities for the Year Ended 31 May 2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	57,788	74,988	132,776
Other trading activities	4	1,648	1,651	3,299
Total income		59,436	76,639	136,075
Expenditure on:				
Raising funds	5	(1,781)	-	(1,781)
Charitable activities	6	(42,476)	(72,190)	(114,666)
Other expenditure	7	(4,400)	-	(4,400)
Total expenditure		(48,657)	(72,190)	(120,847)
Net income		10,779	4,449	15,228
Transfers between funds		(10,956)	10,956	-
Net movement in funds		(177)	15,405	15,228
Reconciliation of funds				
Total funds brought forward		1,143	6,512	7,655
Total funds carried forward	19	966	21,917	22,883

Anglican International Development Ltd

(Registration number: 06732802)

Balance Sheet as at 31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	551	337
Current assets			
Debtors	15	375	27,489
Cash at bank and in hand		<u>29,315</u>	<u>32,783</u>
		29,690	60,272
Creditors: Amounts falling due within one year	16	<u>(10,419)</u>	<u>(34,426)</u>
Net current assets		<u>19,271</u>	<u>25,846</u>
Total assets less current liabilities		19,822	26,183
Creditors: Amounts falling due after more than one year	17	<u>(2,200)</u>	<u>(3,300)</u>
Net assets		<u>17,622</u>	<u>22,883</u>
Funds of the Charity:			
Restricted income funds			
Restricted general fund	19	(18,386)	21,917
Unrestricted income funds			
Unrestricted		<u>36,008</u>	<u>966</u>
Total funds	19	<u>17,622</u>	<u>22,883</u>

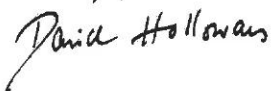
For the financial year ending 31 May 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 28 were approved by the trustees, and authorised for issue on 27/1/22 and signed on their behalf by:



.....
Rev D R J Holloway
Trustee

Anglican International Development Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

1 Charity status

The Charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

The address of its registered office is: Eslington House, Eslington Terrace, Newcastle upon Tyne, NE2 4RF

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Anglican International Development Ltd meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's forecasts and projections for the next twelve months show that the charity should be able to continue in operational existence for that period, taking into account reasonable possible changes in trading performance and the potential impact on the charity of possible future scenarios arising from the impact of COVID-19. The charity has strong positive cash balances and is forecasting for this to continue to be the case. The trustees have stress tested their forecasts, taking into account various scenarios, and remain confident that the uncertainties do not cast significant doubt on the charity's ability to continue as a going concern.

Exemption from preparing a cash flow statement

The Charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Anglican International Development Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Other than estimates of prepayments, accruals and depreciation, there are no significant judgements or estimates included within the financial statements.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the Charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, using staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Anglican International Development Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment and Website	20% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Notes to the Financial Statements for the Year Ended 31 May 2021

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Fund structure

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

Restricted income 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. Overdrawn restricted funds are only carried forward where fundraising and future funding is pledged.

Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3 Income from donations, grants and legacies

	Unrestricted		Total 2021	Total 2020
	General £	Restricted £	£	£
Donations and legacies;				
Donations, grants and legacies	87,242	48,982	136,224	121,119
Gift aid reclaimed	2,791	-	2,791	11,657
Grants, including capital grants;				
Grants from other charities	8,500	83,409	91,909	-
	<u>98,533</u>	<u>132,391</u>	<u>230,924</u>	<u>132,776</u>

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Notes to the Financial Statements for the Year Ended 31 May 2021

4 Income from other trading activities

	2021 £	2020 £
Christmas card sales	2,381	1,453
Gift Aid repayment interest	-	10
Fundraising events	13,449	1,836
	<u>15,830</u>	<u>3,299</u>

Of the above income £13,449 (2020: £1,651) was restricted and £2,381 (2020: £1,648) was unrestricted.

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Donations	<u>9,349</u>	<u>1,658</u>	<u>11,007</u>	<u>1,781</u>

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Notes to the Financial Statements for the Year Ended 31 May 2021

6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Microfinance	28,468	-	28,468	16,710
Health JHSI	43,244	-	43,244	16,462
Church Strengthening	31,768	-	31,768	5,808
Agriculture	5,265	-	5,265	574
ARC Stabilisation Network	17,572	-	17,572	-
Core Activities	45,196	-	45,196	39,178
Relief Fund - Yei Cathedral	3,932	-	3,932	-
Governance costs	-	3,509	3,509	3,298
Health TCHP	26,142	-	26,142	32,606
Relief Fund - PPE	20,560	-	20,560	30
Relief Fund - Jonglei Flood Appeal	15,352	-	15,352	-
	<u>237,499</u>	<u>3,509</u>	<u>241,008</u>	<u>114,666</u>
Unrestricted				
	General £	Restricted £	Total 2021 £	Total 2020 £
Microfinance	-	28,468	28,468	16,710
Health JHSI	-	43,244	43,244	16,462
Church Strengthening	-	31,768	31,768	5,808
Agriculture	-	5,265	5,265	574
ARC Stabilisation Network	-	17,572	17,572	-
Core Activities	45,196	-	45,196	39,178
Relief Fund - Yei Cathedral	-	3,932	3,932	-
Governance costs	3,509	-	3,509	3,298
Health TCHP	-	26,142	26,142	32,606
Relief Fund - PPE	-	20,560	20,560	30
Relief Fund - Jonglei Flood	-	15,352	15,352	-
	<u>48,705</u>	<u>192,303</u>	<u>241,008</u>	<u>114,666</u>

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Notes to the Financial Statements for the Year Ended 31 May 2021

£48,705 (2020 - £42,476) of the above expenditure was attributable to unrestricted funds and £192,303 (2020 - £72,190) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £3,509 (2020 - £3,298) which relate directly to charitable activities. See note 8 for further details.

7 Other expenditure

	Total 2021 £	Total 2020 £
Inherited loan	-	4,400
	-	4,400

In a prior year, the charity acted as guarantor for a loan taken out by an entity based in Africa. As the lender defaulted on the repayments, the charity has taken on the responsibility for clearing the remaining outstanding balance.

The lender agreed to write off 50% of the outstanding loan amount as a goodwill gesture resulting in 4 annual payments of £1,100 each being repayable.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	2,760	2,760	2,700
Depreciation, amortisation and other similar costs	473	473	335
Allocated support costs	276	276	263
	3,509	3,509	3,298

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021 £	2020 £
Independent examination fee	2,760	2,700
Depreciation of fixed assets	473	335

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

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Notes to the Financial Statements for the Year Ended 31 May 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	76,758	41,352
Social security costs	4,312	689
Employer contributions to pension plans	626	122
	<u>81,696</u>	<u>42,163</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year was as follows:

	2021 No	2020 No
Employees	<u>6</u>	<u>4</u>

Contributions to the employee pension schemes for the year totalled £626 (2020 - £122).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the Charity were £40,550 (2020 - £6,886).

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>2,760</u>	<u>2,700</u>

13 Taxation

The Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Anglican International Development Ltd

Notes to the Financial Statements for the Year Ended 31 May 2021

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2020	3,177	3,177
Additions	688	688
At 31 May 2021	3,865	3,865
Depreciation		
At 1 June 2020	2,841	2,841
Charge for the year	473	473
At 31 May 2021	3,314	3,314
Net book value		
At 31 May 2021	551	551
At 31 May 2020	336	336

15 Debtors

	2021 £	2020 £
Prepayments	375	985
Accrued income	-	10,571
Other debtors	-	15,933
	375	27,489

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Notes to the Financial Statements for the Year Ended 31 May 2021

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Loans	-	25,000
Trade creditors	384	1,656
Other loans	1,100	1,100
Other taxation and social security	5,832	3,890
Other creditors	343	-
Accruals	2,760	2,780
	<u>10,419</u>	<u>34,426</u>

A £30,000 loan was provided in the previous year (by the Barnabas Fund - not a related party) to assist with working capital. This is to be repaid by the end of October 2020 with one repayment of £5,000 having been made against this loan in the previous year and the loan fully repaid in the current year. The loan was provided interest free.

The other loan is repayable in annual installments of £1,100. Note 7 provides additional detail.

17 Creditors: amounts falling due after one year

	2021 £	2020 £
Other loans	<u>2,200</u>	<u>3,300</u>

The other loan is repayable in annual installments of £1,100. Note 7 provides further detail.

18 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £626 (2020 - £122).

Contributions totalling £342 (2020 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

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Notes to the Financial Statements for the Year Ended 31 May 2021

19 Funds

	Balance at 1 June 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2021 £
Unrestricted					
<i>General</i>					
General	966	100,914	(58,054)	(7,818)	36,008
Restricted					
Relief Fund	4,440	-	-	-	4,440
Microfinance	(5,000)	28,747	(30,119)	-	(6,372)
Health JHSI (health worker training)	(10,970)	60,182	(43,251)	-	5,961
Church Strengthening	2,076	25,168	(31,768)	-	(4,524)
Arc Stabilisation Network	17,572	-	(17,572)	-	-
Health TCHP (WASH)	(2,171)	14,687	(26,142)	-	(13,626)
Agriculture	-	1,000	(5,265)	-	(4,265)
Executive officer salary & Barnabas Fund loan repayments	5,000	-	-	(5,000)	-
Relief Fund - PPE	10,970	2,000	(20,560)	7,590	-
Relief Fund - Yei Cathedral	-	1,550	(3,932)	2,382	-
Relief Fund - Jonglei Flood	-	12,506	(15,352)	2,846	-
Total restricted	<u>21,917</u>	<u>145,840</u>	<u>(193,961)</u>	<u>7,818</u>	<u>(18,386)</u>
Total funds	<u>22,883</u>	<u>246,754</u>	<u>(252,015)</u>	<u>-</u>	<u>17,622</u>

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Notes to the Financial Statements for the Year Ended 31 May 2021

The specific purposes for which the funds are to be applied are as follows:

Church Strengthening

There are many churches, church ministers and church members in South Sudan. The Church in South Sudan has an important role to play in helping to bring long-term peace and stability to the Country. However, many ministers lack adequate training. To help strengthen the Church in South Sudan, the Charity supports a training initiative at Bishop Gwynne Theological College (BGC) in Juba whereby carefully selected students from BGC travel to South Africa to further their studies at George Whitefield College, Cape Town, subsequently returning to Juba to join the faculty at BGC. This is enabling the faculty at BGC to teach theology to a higher level than previously. Whilst the fund is overdrawn at the year end, this is confirmed to be replenished by pledged funding post year end.

ARC Stabilisation Network

The existence of this fund is historical. Its original purpose was to explore the possibility of developing an information sharing network of agencies working in Africa in the 'Arc of Instability' with the aim of providing accurate information to supporters and protecting field workers. Some initial research was undertaken but the idea was not developed. During the accounting period the Charity has repaid the grant from which this fund was derived.

Agriculture

South Sudan is a fertile country. However, due to decades of civil war, agricultural expertise is lacking amongst its population. Towards the end of the accounting period, the Charity began to collaborate with Bishop Seme Nigo Abinda of the South Sudanese diocese of Panyana to enable the Keliko people to establish an agriculture programme. The Keliko are South Sudanese refugees spread across northern Uganda and the Democratic Republic of Congo and unable to return to Panyana due to conflict and unrest. By the end of the accounting period, the Charity had begun to organise training with Send A Cow, sending five representatives from among the Panyana Diocese refugees to a demonstration farm near Kampala for a week of sustainable farming education. These five representatives would then return to the Keliko communities in the refugee camps to help set up a number of small farms. The Charity also plans to support agricultural development in Gondokoro, an area close to Juba where the Trumpeter Community Health project is active. In collaboration with the Diocese of Juba, this project will start once fundraising is complete. Whilst the fund is overdrawn at the year end, this is confirmed to be replenished post year end through pledged funding.

Executive officer salary & Barnabas Fund loan repayments

During the last accounting period, a donation of £10,000 was made to the Charity to be applied specifically towards the salary of the new executive officer and the repayment of the loan from Barnabas Fund of £30,000. The fund has now been fully deployed for these purposes.

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Notes to the Financial Statements for the Year Ended 31 May 2021

Relief Fund

The purpose of this fund is to enable the Charity to respond to emergencies/disasters by providing immediate, short-term aid as opposed to longer term development strategies. During the 2018/19 accounting period this fund was used to respond to the devastation caused by Cyclone Idai in Mozambique and a final, late donation arising from this appeal was received during the 2019/20 accounting period. There currently remains a balance of £1,621 from the Cyclone Idai appeal. There is also an historical balance in this fund of £2,819 which was collected to provide famine relief in Marsabit County, Kenya. This need no longer obtains and permission may need to be sought to redeploy these funds.

Relief Fund - PPE

In the last accounting period £11,000 was raised to pay for PPE to be sent to the Jonglei Health Sciences Institute in South Sudan. The PPE was subsequently purchased during the current accounting period. There were additional clearance and freight costs associated with the provision of the PPE to the JHSI resulting in a fund deficit, made good from the General Fund.

Microfinance

The purpose of this fund is to support microfinance projects - i.e. projects which involve making loans to women to enable them to develop their small businesses and thereby to better provide for their families. "Manna Microfinance" in Juba is the Charity's most long-established programme. During the accounting period, the Charity was able to facilitate the start of a new microfinance programme in Yei, South Sudan. This represents a long-held ambition of the Charity to develop this area of its operations. At the end of the accounting period, a further microfinance programme was planned for Marsabit, an extremely poor region in northern Kenya.

Health JHSI

The International Christian Medical and Dental Association National Institute of Health Sciences (ICMDA NIHS) was established to train health workers for South Sudan. Located in Kampala, Uganda, it trained a total of 67 nurses, midwives and clinical officers, the final cohort completing their training at the start of the 2018/19 reporting period. In the autumn of 2018, the programme relocated to Bor Town in Jonglei State, South Sudan where it continues to be led by medical directors, Drs Anil and Shalini Cherian, with the new name of Jonglei Health Sciences Institute.

Health TCHP

This is a sanitation (or "WASH") programme which operates in some of the districts of Juba, South Sudan. The aim of the programme is to educate local people about the importance of simple hygiene practices such as handwashing and the use of latrines, as a way of reducing the incidence of diseases such as diarrhoea and cholera. The work is carried out by a team of 30 volunteers who go from house to house with their life-saving message.

Relief Fund - Yei Cathedral Compound

This fund was created in response to the plight of internally displaced persons (IDPs) who sought refuge from conflict in the compound of Yei Cathedral in South Sudan toward the end of the accounting period. The Charity was asked for funds to provide food. Specific donations were made to this relief fund. However, payments made exceeded income and the deficit was made good from the General Fund.

Relief Fund - Jonglei Flood Appeal

This fund was created in response to devastating floods in Jonglei State in South Sudan during the accounting period. The Charity ran an emergency appeal and many supporters made donations. However, once again, total expenditure exceeded income and the deficit was made good from the General Fund.

Restricted funds

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Notes to the Financial Statements for the Year Ended 31 May 2021

Overdrawn restricted funds are only carried forward where fundraising and future funding is pledged.

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Notes to the Financial Statements for the Year Ended 31 May 2021

20 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Tangible fixed assets	551	-	551
Net current assets/(liabilities)	37,657	(18,386)	19,271
Creditors over 1 year	(2,200)	-	(2,200)
Total net assets	36,008	(18,386)	17,622

	Unrestricted General £	Restricted £	Total funds at 31 May 2020 £
Tangible fixed assets	337	-	337
Net current assets/(liabilities)	3,929	21,917	25,846
Creditors over 1 year	(3,300)	-	(3,300)
Total net assets	966	21,917	22,883

21 Related party transactions

During the year the Charity made the following related party transactions:

Trustees

From time to time the trustees make donations to the charity. These are freely given and therefore not reported as related party transactions. At the balance sheet date the amount due to/from Trustees was £Nil (2020 - £Nil).

The Jesmond Trust

During the year, donations were received from The Jesmond Trust, a charity under common trusteeship of Reverend Holloway. These donations totalled £18,960 (2020 - £1,000). At the balance sheet date the amount due to/from The Jesmond Trust was £Nil (2020 - £Nil).