

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 2023

# Anglican International Development Ltd

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# Anglican International Development Ltd

## Reference and Administrative Details

<b>Trustees</b>	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 Rev J J S Pryke (appointed 5 May 2023)
<b>Key Management Personnel</b>	Mrs Alice Lane - Administrator Mr Simon Tustin - Executive Officer
<b>Principal Office</b>	Eslington House Eslington Terrace Newcastle upon Tyne NE2 4RF
<b>Company Registration Number</b>	06732802
<b>Charity Registration Number</b>	1138664
<b>Bankers</b>	The Co-operative Bank Plc Central Customer Services PO Box 250 Delf House Skelmersdale Lancashire WN8 6WT
<b>Independent Examiner</b>	Simon Brown BA ACA DChA Azets Audit Services 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 and auditors' report of the charitable company for the year ended 31 May 2023.

### **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  
Rev J J S Pryke (appointed 5 May 2023)

### **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***

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.

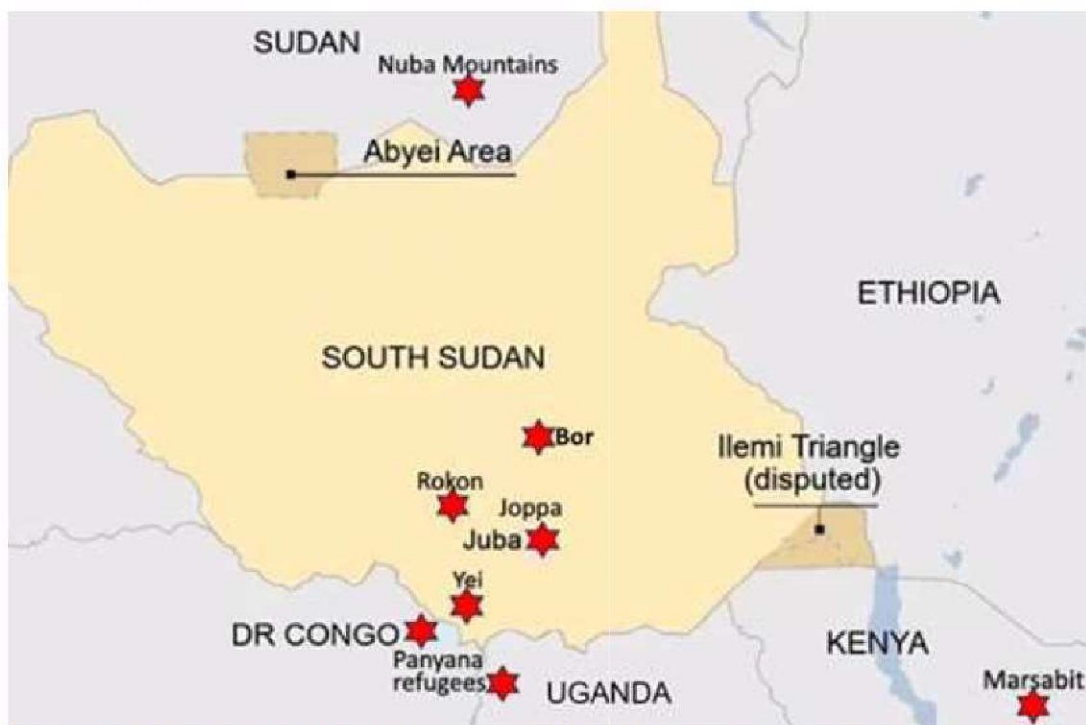
The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast 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

AID seeks to transform hearts and lives through the gospel of Jesus Christ and by offering practical help. For AID, the two go together. AID's vision is for people in Africa both to hear the Gospel and to experience Christ's love in action amongst the poor and needy, and so, in turn, see his Church on earth built up.



In 2022-23 we continued to work in close partnership with Anglican church leaders in South Sudan, Marsabit (a predominantly Muslim area in northern Kenya) and amongst South Sudanese refugees who have fled fighting in their tribal homelands such as Panyana to seek refuge in Kenya, DR Congo and northern Uganda. AID also responded to a call for help from Christians in Sudan's Nuba Mountains.

These are challenging locations due to conflict, corruption and climate change (especially flooding in South Sudan).





# Anglican International Development Ltd

## Trustees' Report

Flooding in South Sudan's Jonglei State where climate change is having a lasting impact on local communities. AID works in partnership with the Jonglei Health Sciences Institute to support the training of midwives and clinical officers.

### Staffing

In this reporting period there was some staff turbulence and also absence due to long-term sickness. AID's UK staff team consisted of: Simon Tustin (Executive Officer), Alice Lane (Administrator/Finance Manager), Alice Caisley (Communications Manager, away on maternity leave for most of the year). The main changeover of staff members stemmed from the departure of Jack Charnley (Projects Manager) who was replaced by Liz Trump and David Young (who also covered for Alice Caisley on maternity leave).

In Africa, AID's projects were overseen by Tabitha Muthui and were managed on the ground in Kenya by Gabriel Guyo Dima (Marsabit Microfinance) and in South Sudan by Remijo Lado (Juba WASH), Nancy (Juba, Manna Microfinance), Amuna Rose (Yei, Microfinance), and Charity Santino (Juba, Agriculture).

As AID's project work has continued to expand which, in turn, has generated a corresponding increase in workload for the project officers and Administrator/Finance Manager.

### Fundraising

AID ran a wide range of fundraising ventures to sustain and expand AID's project work. These included quarterly mailout campaigns, grant applications, increased monthly giving, Church visits and donations from UK church families, Gift Aid and fundraising walks on the St Cuthbert's Way in the North and Pilgrim's Way in the South.



AID supporters on a fundraising walk at the English-Scottish Border on St Cuthbert's Way June 2022



# Anglican International Development Ltd

## Trustees' Report

### Projects

In 2022-23 AID's effort was focused on seven project areas:

- **Church strengthening**, particularly theological training.
- **Poverty alleviation** (including microfinance) to enable people trapped in poverty to break free.
- **Healthcare training** of healthcare professionals to help make up the chronic shortage of trained medical staff, especially clinical officers, midwives and nurses.
- **Clean water, sanitation and hygiene** projects to save lives from preventable diseases.
- **Agriculture** to re-energize flagging food production, especially in famine areas, and stimulate economic recovery.
- **Education** to enable the potential of girls and boys to be fulfilled in selected areas where education provision is inadequate and where AID can make a difference.
- **Christian youth work**, especially Christian youth football clubs in conflict affected areas.

### Church Strengthening

In 2022-23 AID's main church strengthening effort continued to be directed towards building up and sustaining South Sudan's main theological training college, Bishop Gwynne School of Theology (BGST), which in 2022-23 was incorporated into the new Episcopal University of South Sudan.

For over a decade AID has helped to train, build up and sustain a core of theologically well-trained Bible lecturers at BGST who have undergone theological training at George Whitefield College (GWC) in Cape Town. Specifically, in 2022-23 AID supported 3rd year GWC student Jok Bayak Luk (who was accompanied by his wife and two small children thanks to sponsorship from a generous donor). Additionally, AID also supported two new students on GWC's "Higher Certificate" one year foundation course, Ajang Deng and Philip Clement.



3<sup>rd</sup> Year GWC student,  
Jok Bayak Luk



George Whitefield College (GWC) Cape Town



Higher Certificate GWC students,  
Ajang Deng and Philip Clement

Within BGST, AID has continued to support the salaries of key academic staff including the Academic Dean, and four graduates of GWC who are now on the teaching staff.

**Note:** Clinical officers are healthcare professionals with general medical training focused on the medical conditions prevalent in their region. Their training is below the level of medical doctors but sufficient to make a real impact in their local area in Africa. Those sponsored by AID complete two years of healthcare training.



## Anglican International Development Ltd

### Trustees' Report

At the local level, AID has also funded 14 South Sudanese refugee church leaders and assistant church leaders (including women's and youth workers) to complete a three-month basic Bible teaching and evangelism course at Berea Christian College in Nakuru, Kenya. These church staff members are from exile churches in western Kenya where in some cases they have as many as 600 people in church on Sunday yet lack properly trained Bible teachers.

In an area of ongoing conflict between the rival Gabra and Borana tribes in the far north of Kenya, near the border area with Ethiopia, AID was directly involved in church strengthening in Marsabit Diocese. Working in partnership with Bishop Qampicha, AID provided support for the vicar of Walda Parish where the Reverend John Wato (pictured below with his wife) leads a team of evangelists. Week-by-week in 2022-23 remarkable numbers of local people – both Muslims and people of traditional African religions – heard the Gospel and were baptised. These new Christians have then been followed up with regular and carefully delivered Bible teaching in a programme rolled across northern Marsabit which has helped thousands of new Christians grow as disciples. To assist this work AID directly supported evangelist David Galmboro, funding his salary, a new motorbike to get around the villages and providing him with additional funds to help pay for his fuel. Additionally, AID has provided financial assistance for a house to be built to enable John Wato's family to live with him in Walda Parish.



Rev John Wato and his wife, Rufo. She leads the Mother's Union and Walda Church Choir, two women's events that weekly bring together and encourage Christian women.



Home of Rev and Mrs Wato under construction in Walda, Marsabit, Kenya – made possible thanks to a generous donation from the Child's Charitable Trust

### Poverty Alleviation

Throughout the reporting period AID has continued to support three microfinance projects: in South Sudan, Manna Microfinance in Juba and Yei Microfinance also in the far south of South Sudan and, in Kenya, the Chemi Chemi Microfinance project in Marsabit. All three projects are owned and governed by their local Anglican dioceses. The projects have been designed to alleviate poverty and in so doing to strengthen the local church by enabling Christians to care for the vulnerable in their communities by providing them with business training and loans to increase family incomes. Crucially, microfinance clients are enabled to feed their own families and send some of their children to school (in South Sudan and Marsabit, children can only attend if school fees are paid in cash).

In 2022-23 AID adopted a new three-tier system providing a more graduated approach. This system involves the following steps:

- a. Unconditional cash transfers of \$70 a month for six months, enabling some of the poorest participants to meet the immediate needs of their families whilst setting up a business.
- b. A maximum of 4 micro-loans, increasing in size to be paid back with 1% interest.
- c. Introducing a third-tier in South Sudan, a table banking group where participants pool their savings and draw loans from a shared kitty, independent of the central microfinance project.



## Anglican International Development Ltd

### Trustees' Report

We expect it to take around four years for a member to move through these three tiers, enabling them to establish self-sustaining businesses, access normal commercial banking services, and then coming off AID's support thereby enabling other poor women to benefit from the programme.

This system is in line with AID's focus on sustainable development that does not create dependency and relies on trusted local partners to run the projects that are best designed for their communities.

We are very grateful to the Maurice and Hilda Laing Trust, the Simon Trust, the TBF&KL Thompson Trust, the Eleanor Rathbone Trust, Highway One Trust, Bishop Radford Trust, Noel Buxton Trust and the William Leech Trust as well as many individual supporters who have given so generously towards these projects.

#### Manna Microfinance

Manna Microfinance is AID's longest-standing project and has had a significant impact on the lives of the 465 women who have passed through the programme. It is currently our largest microfinance project with 176 active participants meeting in 34 groups in Juba, South Sudan, although the number of clients fluctuates each month as women finish paying back loans and exit the scheme and new women join up.



A Manna Microfinance group meeting with AID staff members  
kneeling (Nancy left, Susan right)

The project is run by a South Sudanese team of three women, Susan, Felister and Nancy, and overseen by Bishop Jackson of Aripa, Assistant Bishop of Juba. The number of women interested in participating in the scheme remains very high. During the reporting period 78% of loans were repaid on time and 100% were eventually repaid. We credit this success to the group structure where clients act as collateral for one another and receive encouragement and support in their business ventures. They also pray together and, as many clients are not able to read, hear the Bible read to them.

## Anglican International Development Ltd

### Trustees' Report

Lucia Thomas (left) drew her first loan from Manna Microfinance in May of 80,000 South Sudanese pounds (\$76) to boost her tailoring business. She previously ran a water and ice cream stall but realised that skills-based businesses are more profitable. Lucia meets weekly with 8 other women ranging in age from 19 to 58 who run water, juice, popcorn, charcoal and clothes businesses. The group meets weekly to hear the Bible read and to pray together for their families and their businesses. With the help of the Manna microfinance staff Lucia has been able to start saving money each week and has bought a piece of land. The group structure provides a space of trust and support for women who are working hard to provide for their families.



November 2022 marked the start of Manna Microfinance's first **table banking** group (right) led by Savia (in the blue shirt). Eleven graduates from the microfinance scheme who had received the maximum four loans joined forces and pooled their savings into a shared kitty. They have been taking it in turns to draw loans and repay the money with interest. We are very grateful to the Simon Trust who gave a generous donation to launch the group on a stable financial footing. The money loaned to them will be reinvested next year in another table banking group.

### Yei Microfinance



The Yei Microfinance project set up in 2021 aims to serve 150 women by 2024. As well as lessons in business and budgeting, the training also includes a component on trauma healing and forgiveness in response to the devastating impact of fighting in recent years in and around Yei. The project is overseen by Yei's Bishop Levi.

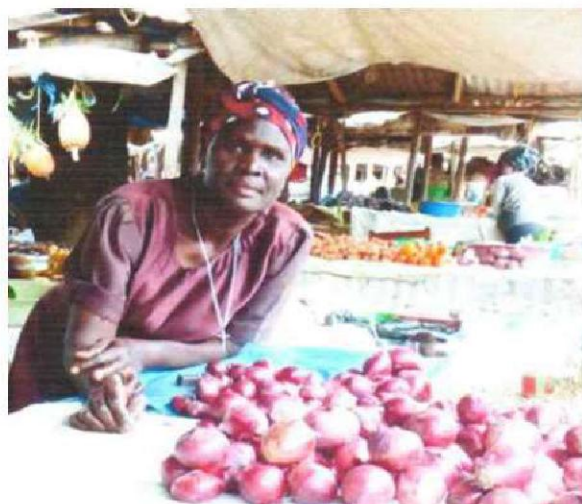


## Anglican International Development Ltd

### Trustees' Report

Sarah Awate is a new client of Yei microfinance. She borrowed 30,000 South Sudanese Pounds (around \$30) in March 2023 and sells vegetables. Today she makes 10,000 SSP each week (\$10). Sarah has lost nine of her twelve children. She says:

*'I use my profit for feeding and medication. The support [from AID] helped me a lot, not only the cash but also the teaching on trauma healing, how to forgive and love one another. I am happy to join Yei microfinance and consider myself fortunate. May God continue to bless AID'.*



#### **Chemi Chemi Microfinance, Marsabit**

The Chemi Chemi Microfinance project in Marsabit Kenya is run by the Anglican Church of Kenya's Marsabit Diocese under Bishop Qampicha. 57 clients have drawn loans since AID started to support the project in 2021. The financial year 2022/23 saw the launch of the first cash transfer pilot scheme. Six participants were chosen by the diocese according to a strict set of criteria and given \$70 a month for six months starting in March 2023. We are very grateful to a generous donor for enabling this to happen. All of the participants received budgeting and business training and were encouraged to use the money to pay for their immediate needs and to start up a small business. This project has been transformative for all six participants who have now moved onto the microfinance scheme as regular clients.

With the money Mary Wahareya, right, has been able to sell two goats a month and makes \$40. She has six children and was previously selling firewood with no hope of saving the money needed to enter the microfinance scheme.

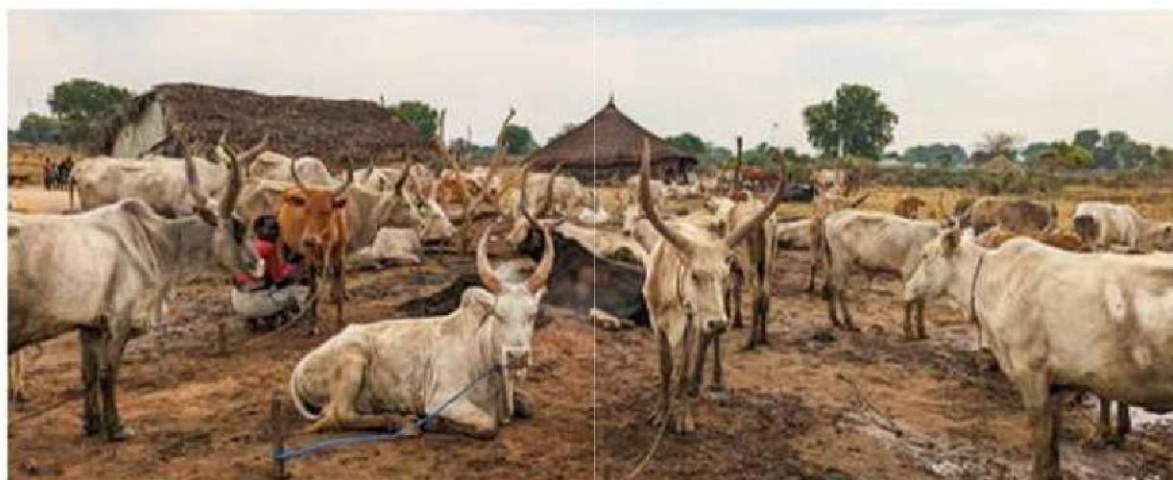
#### **Healthcare Training – The Jonglei Health Sciences Institute (JHSI) Bor**

AID has continued to be a major partner to the Jonglei Health Sciences Institute (JHSI) located in Bor, on the White Nile north of Juba. Approximately the size of Wales, Jonglei is South Sudan's largest state – home to the Dinka. Tragically, it has suffered terribly over the past 50 years from successive waves of religious, ethnic and tribal conflict. In the past decade worsening climate change has brought increasingly devastating floods that are rendering vast areas uninhabitable. This has had a knock-on effect on areas not affected by flooding as internally displaced people (IDPs) have had to relocate, which in turn has increased competition for land and resources and so further exacerbating tribal conflict.



# Anglican International Development Ltd

## Trustees' Report



Cattle Camp in Bor near the JHSI

On independence Jonglei State had no healthcare training facilities. The JHSI was set up at the instigation of the International Christian Medical and Dental Association (ICMDA) who recognized the dire requirement for locally trained healthcare professionals. In global terms, South Sudan's healthcare services were (and still are), bumping along the bottom of most healthcare tables of statistics, as indicated by its ranking as having the worst ratio of maternal deaths to live births.

Note: Maternal mortality rates for live births is one important indicator of a country's healthcare services. In 2017 South Sudan had the worst rate in the world of 1,150 maternal deaths for every 100,000 live births. Data obtained from: <https://knoema.com/atlas/maps/Maternal-mortality-ratio>

On independence Jonglei State had no healthcare training facilities. The JHSI was set up at the instigation of the International Christian Medical and Dental Association (ICMDA) who recognized the dire requirement for locally trained healthcare professionals. In global terms, South Sudan's healthcare services were (and still are), bumping along the bottom of most healthcare tables of statistics, as indicated by its ranking as having the worst ratio of maternal deaths to live births.

The call for Christian doctors to set up the JHSI was answered in 2013 by Drs Anil (paediatrics) and Shalini Cherian (obstetrics and gynaecology) who had previously spent 20 years as missionary doctors in north India, but who by that stage felt drawn to serve in a more challenging healthcare environment. In this regard, the JHSI certainly did not disappointment them!

Despite waves of challenges since setting up the JHSI, including having to relocate to Uganda due to violence in Jonglei State between 2014 – 2018, the JHSI has continued to prosper.

## Anglican International Development Ltd

### Trustees' Report

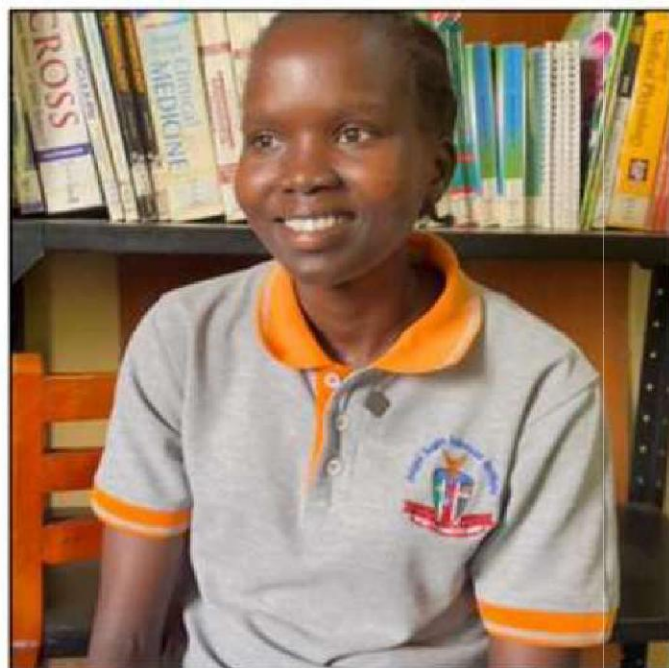


Dr Shalini teaching midwifery students on a birthing model

In March 2023 AID interviewed Adol Lual (left), a JHSI third-year student of clinical medicine and public health.

Due to conflict her family fled Jonglei several times during her childhood, once to Ethiopia and on another occasion to Uganda.

As a teenager in December 2013 Adol and her mother were burnt out of their village near Bor and had to flee from yet more tribal violence. After escaping across the White Nile to an area of comparative safety, her mother, already weak and hungry, died of malaria on 25 December.





## Anglican International Development Ltd

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It was as a refugee in Uganda that Adol was taught Maths and Science by a Christian teacher from Tanzania called "Teacher Takan". Observing that Adol was depressed, he encouraged her telling Adol: *"You know, things happen for a reason. There is a reason why your Mum died. And you have a purpose that you are going to achieve."*

Adol explained that following the death of her mother, and through her depression, but also through the witness of Teacher Takan and other Christian students, she became a Christian:

*When I accepted Jesus Christ as my personal Saviour, I started developing a hope that in years to come I'm going to be doing wonderful things and God will guide me in those things. And I took Jesus Christ as my Mum, as my best friend, as my Father.*

Some years later, returning to Bor she was able to enrol for the JHSI's Clinical Officers' course. She told AID:

*This Institute is so different in the way that we are taught by specialists. Dr Shalini is a specialist in the field of obstetrics and gyni [gynaecology] and Dr Anil is a paediatrician. . . . after completing my diploma course . . . I want to be saving [lives], I want to be more with children, . . . treating them, being with them.*

*To me, it was a dream come true, having a health institute like Jonglei Health Sciences Institute in Bor town. It was the best thing because I didn't have money to go to Uganda. To me it was a God-given opportunity.*



JHSI-trained midwife Grace Athieng runs Bor's new Tar Agok Maternal and Child Healthcare

In 2022-23 [xx] clinical officers and [xx] midwives completed their training and graduated from the JHSI to return to their local communities as healthcare professionals.

Importantly, the JHSI is having a wider impact on Bor town's healthcare services. In early 2023 Anil and Shalini, acting in concert with Bor's local government officials, opened a new mother-and-child healthcare facility, The Tar Agok Clinic, run by JHSI-trained midwife, Grace Athieng (left). This JHSI initiative has met a pressing need for women and babies and children in the Bor area.

AID is grateful to the support provided through generous donations from The Gordon Memorial Trust, The Seedfield Trust, The Souter Charitable Trust, The Ian Askew Trust and also St Pancras Church in Chichester.



# Anglican International Development Ltd

## Trustees' Report

### Water Sanitation and Hygiene (WASH)

According to the World Health Organisation, 41% of South Sudan's people lack safe drinking water. Poor sanitation and hygiene spread diseases such as trachoma which can cause blindness, and cholera, diarrhoea and pneumonia which can be deadly. South Sudan has one of the highest child mortality rates in the World with 1 in 10 children dying before they are five. When AID asked the communities of Rokon and Joppa in South Sudan what their priority needs are they responded that clean water, locally accessible, would have a transformative effect on their lives.

To this end AID has continued to support Trumpeter Community Health in Juba, South Sudan, a project owned and governed by the Episcopal Church of South Sudan. During the reporting period AID contributed \$40 a month for each of the community health visitors who visit households to pass on life-saving hygiene advice, knowledge about nutrition and instruction on water purification and how to build pit latrines.

In 2022/23 Trumpeter staff made 20,591 household visits in five different areas of Juba. Factoring in the average household size of six, this means that the project impacted over 144,000 people, which is by far our project with the widest reach. There is still much work to be done but in one district in particular, the area of Munuki, everyone agrees that the Trumpeters have made a huge difference. The streets are cleaner, covered pit latrines are much more common and open defecation is virtually eradicated. Families report fewer cases of diarrhoea and illness.

It was our aim during the reporting period to fund the drilling of a new borehole in the area of Joppa, Gudele West in Juba and thanks to a fundraising campaign in the autumn of 2021 and generous grants from three trusts and individual donations we achieved this ambition. A new borehole was drilled in March 2022, a joint community project between Trumpeter Community Health and the Nile Sustainable Development Organisation. People from the community came to assist with the digging of the pit and a community water management committee has been set up to ensure that the borehole functions correctly.



Drilling a new borehole for the Joppa community (Juba) March 2023



The completed Joppa borehole in May 2023  
the only working borehole for miles around

We are very grateful for the Generation Trust, Keswick Enterprises Holdings and the James Grace Trust for their generous grants as well as for many individual donations which enabled this work to take place.



# Anglican International Development Ltd

## Trustees' Report

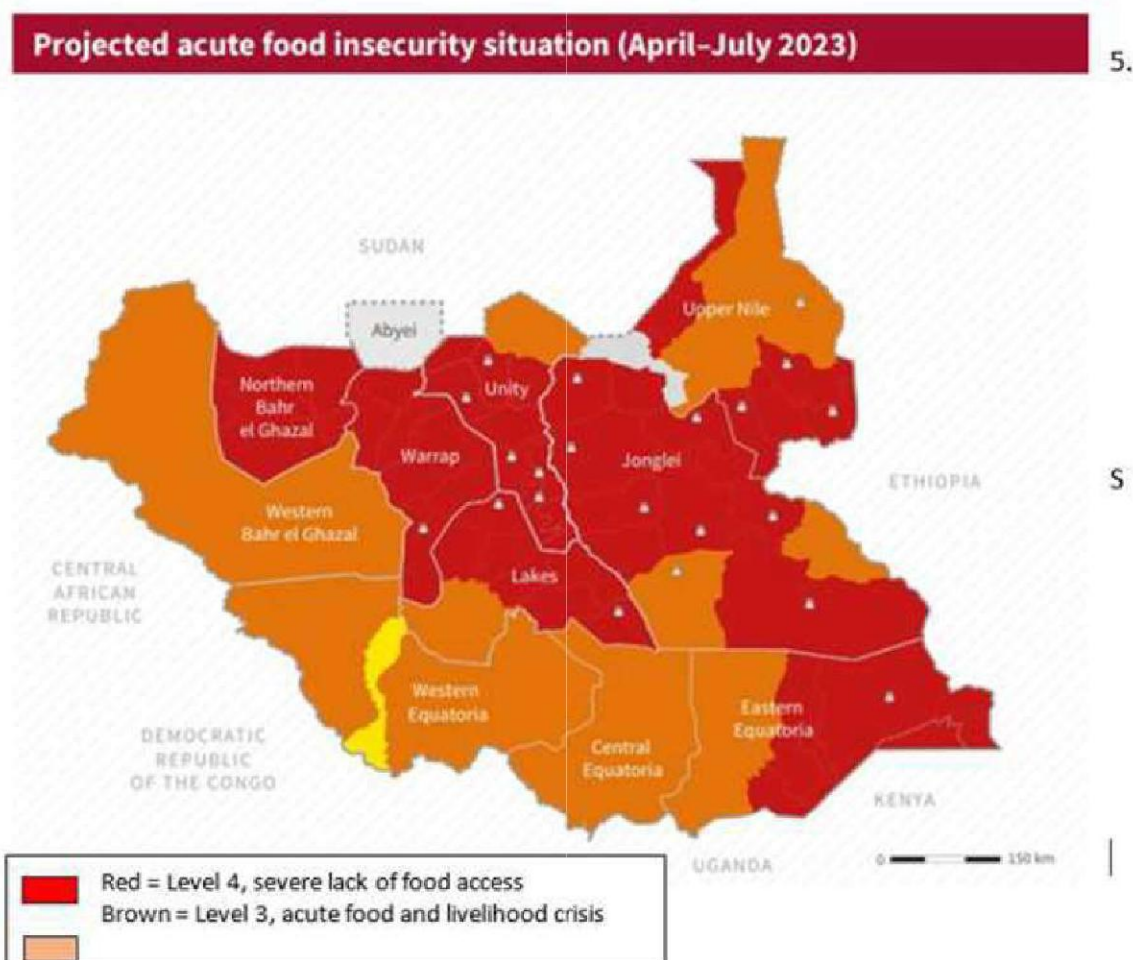
### Agriculture

Global events in 2022 exacerbated South Sudan's food difficulties. In October 2022, The Economist, summarising the impact of the Russo-Ukrainian War, reported that:

The poorest countries are facing the severest price shocks. In the past year consumer food costs . . . have increased by 19% in Africa. The continent's reliance on food imports and dependence on a small number of staples are driving the price jumps.

On 31 March 2023 the World Food Programme's Situation Report assessed that 9.4 million out of South Sudan's 12.4 million people will require humanitarian assistance in 2023, 7.7 million will face severe food insecurity (IPC Level 3 - Crisis) and 2.9 million will face acute food insecurity (IPC Level 4 - Emergency) as defined by the UN's FAO.

The extent of the problem can be seen from the map taken from the UN's FAO 2023 response plan shown below:





# Anglican International Development Ltd

## Trustees' Report

### Notes:

"Food Prices are Outpacing Wider Inflation Across Most of the World", The Economist, 7 Oct 2022

WFP's South Sudan Situation Report #311 of 31 March 2023.

FAO's classification of Level 3, "Acute Food and Livelihood Crisis" means people face "critical lack of food access with high and above usual malnutrition accelerated depletion of livelihood assets that, if continued, will slide the population into Level 4 (below) . . . and likely result in chronic poverty." Level 4, "Humanitarian Emergency", means people face "severe lack of food access with excess mortality, very high and increasing malnutrition, and irreversible livelihood asset stripping." Taken from <https://www.globalbioenergy.org/uploads/media/PDF%2520-%2520IPC%2520USER%2520GUIDE%2520FAO-6.pdf>

UN Food and Agriculture Organization's Humanitarian Response Plan for South Sudan, 2023, See <https://www.fao.org/3/cc5720en/cc5720en.pdf>

For ordinary South Sudanese people food became increasingly unaffordable, for example, the price of white sorghum, the main staple food, increased 700% between April 2020 and June 2023. To help communities through the food crisis, AID ran two agricultural projects in FY 2022-23, one close to South Sudan's capital, Juba, and another amongst a refugee community from Panyana, a diocese in the most southern part of South Sudan, whose people have had to flee fighting and are now living in refugee camps spread across northern Uganda and eastern DRC.

These agriculture projects have benefitted from guidance and oversight from AID's agricultural advisory group, made up of experts with decades of practical experience of farming and also researching and monitoring agricultural practice in Africa. Before launching the projects, AID was careful to identify trusted leaders ranging from bishops to grassroots-level agriculture trainers and coordinators who led the work on the ground. Importantly, we had previously supported some of the farm leaders to attend a training programme to "train the trainers" run by "Send A Cow" (now renamed "Ripple Effect") in Uganda. In 2022-23, the same leaders continued to coordinate the work, distribute gum boots, tools and seeds and mentor the families involved in the projects.

The results have been encouraging. Over two hundred families (amounting to over 1,200 family members) have been galvanised to return to farming and, in turn, produce sufficient food to feed themselves and, in many instances, a surplus to sell in local markets to generate income to help send their children to school and meet other basic family needs.





## Anglican International Development Ltd

### Trustees' Report

South Sudanese preparing land for planting in Rhino Refugee Camp, Uganda - an AID

The overall approach of these pilot agriculture projects has been very simple. AID has chosen to work with communities suffering from the impact of conflict who are getting little or no help from other aid agencies. Another key selection criterion is that these communities have trusted leaders who are willing to work closely with AID's local African project staff. Additionally, although locally led, all funds provided via AID are carefully accounted for so as to ensure money donated is properly spent as intended.

#### Notes:

Data obtained from UN sources, predominantly the UN's April 2023 Humanitarian Snapshot for South Sudan.

Formed in early-2021, the Agriculture Advisory Group is made up of agriculture experts such as Dr Kevin McKemey (affiliated to Reading University, author of a range of different agricultural papers including some for DFID), Professor John Wibberley (visiting Professor at the Cirencester Royal College of Agriculture) and Lord Donald Curry, who between them have decades of experience in agriculture.

AID's pilot agriculture projects have already made a tangible difference. The impact was summed up by Gune (below, right), one of the mothers working on the Juba project. Before AID's agriculture project the only way she could feed her family was collecting and selling firewood in the bush to buy food from the market, most of it brought in by lorry from Kenya. She recently told us:

"I am very excited because I can produce enough food for my family. This project helps us to get rid of hunger and famine. We can depend on ourselves to get food."

Looking ahead, between late-2023 (October onwards) and December 2026, a timeframe that would cover three years of cropping, we plan to continue to support and develop the agriculture projects now underway in Juba and Panyana. Additionally, we want to start (depending on fundraising) additional agriculture projects, two more in South Sudan and one in Marsabit in northern Kenya.

These agricultural projects would not have been possible but for generous gifts from a large number of individual donors, gifts from church families, including Elswick Parish Church in Newcastle on Tyne and the Dorothy Bales Trust and Hennock International Limited.





# Anglican International Development Ltd

## Trustees' Report

### Education

In 2022-23 AID supported the salaries of four teachers at the Wings Academy Primary School in Marsabit, Kenya: Miss Judith, Mrs Divinah, Mr Mbayi Noah and Mr Joseph. Paying their monthly salaries helps retain excellent teachers at Wings Academy, indeed, across Kenya good teachers will move on to wherever they can find a fair and regular salary.

The stability of the teaching staff, helped by reliable salaries, is proving to be an effective way of raising education standards across the Marsabit area. Moreover, the school continues to grow with 233 students enrolled in the Primary section, a percentage increase of 24% in FY 2022-23. Importantly, there continues to be more girls than boys which is encouraging as typically Rendille tribe families would be more likely to keep girls at home and plan early marriages for their daughters. One especially positive development in FY 22-23 is that confidence and trust in Wing's Academy has grown within the local community. As a result, more parents are choosing to send their children to the school. Moreover, many of the children in Wings Academy are the first in their extended family to learn to read and write. Gradually, attitudes are changing as families can increasingly see for themselves the benefit of having children who can read to their parents in the evenings.

One important development at Wings Academy in FY 2022-23 was that a junior high school was also established which grew to 43 children in its first year.

The biggest challenge for the children at Wings Academy is the severe food insecurity caused by prolonged drought in the region. For many of the children their only meal a day, a mixture of beans and maize, is eaten at school at lunchtime. Parents contribute to this cost but for some families even a few dollars is difficult. This is why supporting the Chemi Chemi Microfinance project in Marsabit town to help families increase their income goes hand in hand with establishing schools that are self-sustaining in the longer term.

We are very grateful for grants from TBF and KL Thompson, the Astor of Hever Trust and the Alan and Nesta Ferguson Trust for their support for AID's Education project in 2022-23.



Tabitha Muthui, AID's East Africa, with mothers from the Rendille tribe whose children go to Wings Academy.



# Anglican International Development Ltd

## Trustees' Report

### Christian Youth Work

In FY 2022-23 AID followed up on Christian youth work started in the previous FY in Yei (South Sudan) and Sudan's Nuba Mountains (right). These projects are having a significant impact at local level. Enoch is the manager and coach of the Nuba Mountains Christian Youth Football Club. There is not a lot for young people to do in the Nuba Mountains, and so young people, boys and girls, flock to the club's evening football sessions. Enoch explained that, "we organize this sport evangelism to attract [young] people and once they come we talk to them about the importance of Jesus Christ and some of them accept Jesus as their Lord".



### 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 the reserves position.

### 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 £50,000 in free reserves.

At the year end, free reserves were negative £2,223 (2022: positive £25,808), a decrease of £28,031 in the year. The trustees will continue to work with funders to budget future surpluses in order to provide improved organisational sustainability.

# Anglican International Development Ltd

## Trustees' Report

### Plans for future periods

In FY 2023-24 AID staff will continue to collaborate with church partners in East Africa to transform lives for now and eternity. AID staff will focus on strengthening and expanding existing projects, ensuring that they are sustainable in the long term and benefit more families. They will continue to widen support and build partnerships to grow the charity's income. They will also maintain and deepen new cooperative partnerships with UK churches and other organisations who share AID's vision to transform lives for now and eternity.

### 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. 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.

### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

### 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 12/02/2024..... and signed on its behalf by:



Jonathan Pryke 12 Feb 2024 14:56:52 GMT (UTC +0)

Rev J J S Pryke  
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 2023 which are set out on pages 23 to 38.

#### 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

Since Anglican International Development Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 13 Feb 2024 08:11:12 GMT (UTC +0)

Simon Brown BA ACA DChA  
Azets Audit Services  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

Date: 13/02/2024

Azets Audit Services is a trading name of Azets Audit Services Limited.



## Anglican International Development Ltd

### Statement of Financial Activities for the Year Ended 31 May 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	113,439	197,400	310,839	268,574
Other trading activities	4	<u>15,497</u>	<u>5,758</u>	<u>21,255</u>	<u>14,782</u>
Total Income		<u>128,936</u>	<u>203,158</u>	<u>332,094</u>	<u>283,356</u>
<b>Expenditure on:</b>					
Raising funds	5	(6,338)	-	(6,338)	(10,182)
Charitable activities	6	<u>(51,632)</u>	<u>(284,101)</u>	<u>(335,733)</u>	<u>(278,367)</u>
Total Expenditure		<u>(57,970)</u>	<u>(284,101)</u>	<u>(342,071)</u>	<u>(288,549)</u>
Net income/(expenditure)		<u>70,966</u>	<u>(80,943)</u>	<u>(9,977)</u>	<u>(5,193)</u>
Transfers between funds		<u>(99,175)</u>	<u>99,175</u>	<u>-</u>	<u>-</u>
Net movement in funds		(28,209)	18,232	(9,977)	(5,193)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>26,221</u>	<u>(13,792)</u>	<u>12,429</u>	<u>17,622</u>
Total funds carried forward	18	<u><u>(1,988)</u></u>	<u><u>4,440</u></u>	<u><u>2,452</u></u>	<u><u>12,429</u></u>

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 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	110,738	157,836	268,574
Other trading activities	4	14,631	151	14,782
Total income		<u>125,369</u>	<u>157,987</u>	<u>283,356</u>
<b>Expenditure on:</b>				
Raising funds	5	(3,978)	(6,204)	(10,182)
Charitable activities	6	<u>(47,164)</u>	<u>(231,203)</u>	<u>(278,367)</u>
Total expenditure		<u>(51,142)</u>	<u>(237,407)</u>	<u>(288,549)</u>
Net income/(expenditure)		74,227	(79,420)	(5,193)
Transfers between funds		<u>(84,014)</u>	<u>84,014</u>	<u>-</u>
Net movement in funds		(9,787)	4,594	(5,193)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>36,008</u>	<u>(18,386)</u>	<u>17,622</u>
Total funds carried forward	18	<u>26,221</u>	<u>(13,792)</u>	<u>12,429</u>



# Anglican International Development Ltd

(Registration number: 06732802)

## Balance Sheet as at 31 May 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	275	413
<b>Current assets</b>			
Debtors	14	22,685	37,679
Cash at bank and in hand		13,473	21,583
		36,158	59,262
<b>Creditors: Amounts falling due within one year</b>	15	(33,981)	(46,146)
<b>Net current assets</b>		2,177	13,116
<b>Total assets less current liabilities</b>		2,452	13,529
<b>Creditors: Amounts falling due after more than one year</b>	16	-	(1,100)
<b>Net assets</b>		2,452	12,429
<b>Funds of the Charity:</b>			
<b>Restricted income funds</b>			
Restricted general fund	18	4,440	(13,792)
<b>Unrestricted income funds</b>			
Unrestricted		(1,988)	26,221
<b>Total funds</b>	18	2,452	12,429

For the financial year ending 31 May 2023 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 23 to 38 were approved by the trustees, and authorised for issue on 12/02/2024..... and signed on their behalf by:

*Jonathan Pryke*

Jonathan Pryke 12 Feb 2024 14:56:52 GMT (UTC +0)

Rev J J S Pryke  
Trustee

# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 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. The charity has 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 2023

### **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.

### **Deferred Income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

### **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.



# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 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.

### 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.



# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 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	Total
	General	Restricted	2023	2022
	£	£	£	£
Donations and legacies;				
Donations, grants and legacies	88,258	56,550	144,808	135,803
Gift aid reclaimed	11,181	-	11,181	23,549
Grants, including capital grants;				
Grants from other charities	14,000	140,850	154,850	109,222
	<u>113,439</u>	<u>197,400</u>	<u>310,839</u>	<u>268,574</u>

Of the above income £197,400 (2022: £157,836) was restricted and £113,439 (2022: £110,738) was unrestricted.

# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2022 £
Other income;				
Other income	15,497	5,758	21,255	14,782
	<u>15,497</u>	<u>5,758</u>	<u>21,255</u>	<u>14,782</u>

Included in other income above is fundraising events income of £15,811 (2022: £13,314) and christmas card sales of £1,864 (2022: £1,468) and project facilitation fees of £3,580 (2022: £Nil).

Of the above income £5,758 (2022: £151) was restricted and £15,497 (2022: £14,631) was unrestricted.

### 5 Expenditure on raising funds

#### a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Donations	6,338	-	6,338
	<u>6,338</u>	<u>-</u>	<u>6,338</u>
	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations	3,978	6,204	10,182
	<u>3,978</u>	<u>6,204</u>	<u>10,182</u>

Of the above expenditure £NIL (2022: £6,204) was restricted and £6,338 (2022: £3,978) was unrestricted.



# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 6 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Microfinance	59,180	-	59,180	42,344
Health JHSI	46,423	-	46,423	49,830
Church Strengthening	60,518	-	60,518	63,503
Agriculture	45,080	-	45,080	29,746
Core Activities	48,154	-	48,154	44,086
Education	15,885	-	15,885	7,939
Governance costs	-	3,478	3,478	3,078
Health TCHP	57,015	-	57,015	37,841
	<u>332,255</u>	<u>3,478</u>	<u>335,733</u>	<u>278,367</u>
<b>Unrestricted</b>				
	General £	Restricted £	Total 2023 £	Total 2022 £
Microfinance	-	59,180	59,180	42,344
Health JHSI	-	46,423	46,423	49,830
Church Strengthening	-	60,518	60,518	63,503
Agriculture	-	45,080	45,080	29,746
Core Activities	48,154	-	48,154	44,086
Education	-	15,885	15,885	7,939
Governance costs	3,478	-	3,478	3,078
Health TCHP	-	57,015	57,015	37,841
	<u>51,632</u>	<u>284,101</u>	<u>335,733</u>	<u>278,367</u>

# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

In addition to the expenditure analysed above, there are also governance costs of £3,478 (2022 - £3,078) which relate directly to charitable activities. See note 7 for further details.

### 7 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	3,340	-	3,340	2,940
Depreciation, amortisation and other similar costs	-	138	138	138
	<u>3,340</u>	<u>138</u>	<u>3,478</u>	<u>3,078</u>

### 8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Independent examination fee	3,340	2,940
Depreciation of fixed assets	<u>138</u>	<u>138</u>

### 9 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.



# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	72,142	84,717
Social security costs	196	3,417
Employer contributions to pension plans	523	949
	<u>72,861</u>	<u>89,083</u>

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

	2023 No	2022 No
Employees	<u>4</u>	<u>5</u>

Contributions to the employee pension schemes for the year totalled £523 (2022 - £949).

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 £52,114 (2022 - £51,114).

### 11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>3,340</u>	<u>2,940</u>

### 12 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 2023

### 13 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 June 2022	3,865	3,865
At 31 May 2023	3,865	3,865
<b>Depreciation</b>		
At 1 June 2022	3,452	3,452
Charge for the year	138	138
At 31 May 2023	3,590	3,590
<b>Net book value</b>		
At 31 May 2023	275	275
At 31 May 2022	413	413

### 14 Debtors

	2023 £	2022 £
Prepayments	185	179
Accrued income	22,500	37,500
	22,685	37,679



# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other loans	-	1,100
Other taxation and social security	8,026	4,390
Other creditors	275	216
Accruals	3,180	2,940
Deferred income	22,500	37,500
	<u>33,981</u>	<u>46,146</u>
	2023 £	2022 £
Deferred income at 1 June 2022	37,500	-
Resources deferred in the period	22,500	37,500
Amounts released from previous periods	(37,500)	-
Deferred income at year end	<u>22,500</u>	<u>37,500</u>

### 16 Creditors: amounts falling due after one year

	2023 £	2022 £
Other loans	<u>-</u>	<u>1,100</u>

#### Other Loan

In a prior year, the charity acted as a 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. In the year the loan has been fully paid.

### 17 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 £523 (2022 - £949).

Contributions totalling £275 (2022 - £216) were payable to the scheme at the end of the year and are included in creditors.

# Anglican International Development Ltd

## Notes to the Financial Statements for the Year Ended 31 May 2023

### 18 Funds

	Balance at 1 June 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 May 2023 £
<b>Unrestricted</b>					
<i>General</i>					
General	26,221	128,936	(57,970)	(99,175)	(1,988)
<b>Restricted</b>					
Relief Fund	4,440	-	-	-	4,440
Microfinance	-	54,658	(59,180)	4,522	-
Health JHSI (health worker training)	-	22,506	(46,423)	23,917	-
Church Strengthening	(18,232)	76,459	(60,518)	2,291	-
Health TCHP (WASH)	-	22,971	(57,015)	34,044	-
Agriculture	-	22,164	(45,080)	22,916	-
Education	-	4,400	(15,885)	11,485	-
<b>Total restricted</b>	<u>(13,792)</u>	<u>203,158</u>	<u>(284,101)</u>	<u>99,175</u>	<u>4,440</u>
<b>Total funds</b>	<u>12,429</u>	<u>332,094</u>	<u>(342,071)</u>	<u>-</u>	<u>2,452</u>



## Anglican International Development Ltd

### Notes to the Financial Statements for the Year Ended 31 May 2023

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 School of Theology (BGST, formerly Bishop Gwynne Theological College) in Juba whereby carefully selected students travel to South Africa to further their studies at George Whitefield College, Cape Town, subsequently returning to Juba to join the faculty at BGST. This is enabling the faculty at BGST to teach theology to a higher level than previously.

#### Agriculture

South Sudan is a fertile country. However, due to decades of civil war, agricultural expertise is lacking amongst its population. During the accounting period, the Charity continued its collaboration 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). The Charity also continued to support agriculture in the vicinity of Juba and began supporting farming in Rokon (60 miles west of Juba).

#### 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.

#### Microfinance

"Microfinance" involves making loans to individuals (usually women) to enable them to start or develop small businesses through which they can provide for their families. "Manna Microfinance" in Juba is the Charity's most long-established programme. During the accounting period, the Charity continued to support both Manna Microfinance and two more recently established programmes in Yei, South Sudan and Marsabit in northern Kenya.

#### Health - Medical Training

The International Christian Medical and Dental Association National Institute of Health Sciences (ICMDA NIHS) was established to train health workers for South Sudan. Originally 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 (JHSI).

#### Health - WASH Programmes

The Charity's water, sanitation and hygiene (WASH) programmes are delivered by Trumpeter Community Health operating in and around Juba, South Sudan. One of the main aims is to educate 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 20 volunteers who go from house to house with their life-saving message. During the 2021-22 accounting period, the Charity's WASH programmes expanded to include drilling boreholes in the Juba area.



## Anglican International Development Ltd

### Notes to the Financial Statements for the Year Ended 31 May 2023

#### Education

This fund was created during the 2021-22 accounting period reflecting the realisation of a long-held ambition to support education programmes in East Africa. Currently, the Charity pays the salaries of 4 teachers at Wings Academy, a Christian primary school in Marsabit, northern Kenya managed by the Anglican Church of Kenya (ACK). This helps to ensure continuity of staffing.

#### 19 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Tangible fixed assets	275	-	275
Net current assets/(liabilities)	(2,223)	4,400	2,177
Total net assets	(1,948)	4,400	2,452

	Unrestricted General £	Restricted £	Total funds at 31 May 2022 £
Tangible fixed assets	413	-	413
Net current assets/(liabilities)	26,908	(13,792)	13,116
Creditors over 1 year	(1,100)	-	(1,100)
Total net assets	26,221	(13,792)	12,429

#### 20 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 (2022 - £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 £20,951 (2022 - £8,677). At the balance sheet date the amount due to/from The Jesmond Trust was £Nil (2022 - £Nil).