

Charity registration number 1138664

Company registration number 06732802 (England and Wales)

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D R J Holloway	
	Rev Canon C F Raven	
	Lord D T Y Curry of Kirkharle Kt CBE	
	Rev Canon C M N Sugden	
	Mrs C A Symes	(Appointed 6 September 2023)
	Rt Rev J J S Pryke - chairman	
	Rt Rev G N Nelson	(Appointed 23 November 2023)
	Rt Rev R C H Thomas	(Appointed 7 June 2024)
Charity number	1138664	
Company number	06732802	
Registered office	3 Osborne Road Newcastle upon Tyne NE2 2AU	
Independent examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle Upon Tyne NE3 3LS	

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

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Anglican International Development

'Transforming lives in Africa for now and eternity'

Trustees' Annual Report and Financial Statements
for FY 1 June 2023 – 31 May 2024



1. Anglican International Development is a Christian charity¹ that supports Christians within the Anglican Communion in South Sudan and Kenya and also South Sudanese refugees in Uganda and the Democratic Republic of Congo. AID focuses in particular on helping communities suffering as a result of conflict.
2. In the Lord's Prayer, Jesus asked for his Father's will to be done, 'on earth as it is in heaven' (Matthew 6:10). AID seeks to transform hearts and lives through the Gospel of Jesus Christ and by offering practical help.

An Overview of AID's Main Projects

3. In 2023-24 AID's effort focused on seven project areas:

- **Church strengthening**, particularly theological training.
- **Poverty alleviation** (microfinance loans, cash transfers and table banking).
- **Healthcare training** in South Sudan for clinical officers² and midwives.
- **Clean water and sanitation and hygiene training**.
- **Agriculture** to enable families to feed themselves and earn a living.
- **Education** for girls and boys from Kenya's nomadic Rendille tribe enabling them to benefit from Christian schooling and a thorough education.
- **Christian youth work**, especially Christian youth football clubs.

¹ UK Charity Number 1138664

² 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.

Church Strengthening

4. AID's support for church strengthening has had three strands:
- a. Theological training and support for theology lecturers in South Sudan.
 - b. Support for evangelism in the missionary parish of Walda in Marsabit, Kenya.
 - c. Support for dioceses in need of emergency aid as a result of conflict or disasters.

Theological Training and Support for Theology Lecturers in South Sudan.

5. South Sudan's Archbishop Justin Badi Arama³ has repeatedly emphasised that the top priority for the church in his country is to have well-taught Bible teachers. To help meet this requirement AID continued supporting students through theological training at George Whitefield College in Cape Town including:



Seme Jackson
1st Year Master's Degree



Ajang Deng
2nd Year BTh Degree



Jok Bayak
3rd Year BTh Degree

6. But in addition to these three students we also responded to an urgent request in 2023 from George Whitefield College to support two further South Sudanese students, Marko and Isaac, after their original sponsor ran into financial difficulty. Faced with the prospect of having to come off their degree courses and return prematurely to South Sudan – and thanks to generous provision from AID donors – we were able to enable Marko and Isaac to continue studying for their BTh degrees:



Marko Mou
3rd Year BTh Degree



Isaac Matur
3rd Year BTh Degree

³ Primate of the Episcopal Church of South Sudan (ECSS).

7. We are very grateful to the Lauderdale Trust, the Silas Trust, the James Grace Trust, St Andrew the Great Church in Cambridge, All Souls Langham Place and other anonymous donors for their generous support which enabled these students to continue their studies at GWC.

8. In FY2023-24 AID also continued to support the salaries of teaching staff at the ECSS's Bishop Gwynne School of Theology in Juba, providing a monthly total of \$2,100 of which \$500 per month went towards the salary of the Academic Dean, and also \$400 per month towards the salaries of each of the four teaching staff members who are graduates of George Whitefield College and who deliver most of the teaching at the School.

Support for evangelism in the missionary parish of Walda in Marsabit, Kenya.



Rev John Wato in Walda Parish with Rufo his wife.



Evangelist David Galmboro

9. In 2023-34 AID continued to support Rev John Wato and his wife, Rufo (left), in the remote, arid region of Marsabit located 1,200 kilometres north of Nairobi up on the border with Ethiopia. A predominantly Muslim area, John is a missionary minister, and he leads a team of evangelists, including David Galmboro (above right). AID continued to support the salaries and motorbike fuel costs for David and John, enabling them to visit remote villages, preach the word of God and continue to encourage many people to come to their Walda church (pictured top right) where they run regular Bible studies as well as Sunday church services.

Support for dioceses in need of emergency relief support as a result of conflict.

10. Although not an emergency relief organisation, AID responds to crises affecting people in areas where we are already supporting projects on the ground.

11. In early-2024 in Rokon, 54 miles west of Juba, we were helping the local community with agriculture and WASH. However, in April 2024, as a result of fighting in neighbouring Western Equatoria, 6,900 people fled their homes in Minga in the middle of the night and arrived as internally displaced people (IDPs) in Rokon with nothing.

12. Aida Adomoni (right) aged 35 was one of those IDPs. She arrived with six children including her youngest baby but without her husband who was in hospital in Juba. AID responded by sending £6,800 to provide emergency food for the most vulnerable, plastic sheets to enable the IDPs to build their own shelters, water purification tablets and funds to repair two broken water points urgently needed by the IDPs.



Aida Adomoni, and her youngest child, sheltering in Rokon April 2024



Internally displaced people in Rokon receiving plastic sheets from AID to make emergency shelters in April 2024

Poverty Alleviation

13. The economic and political crises in South Sudan have had a drastic impact on the strength of the South Sudanese Pound (SSP) against the dollar⁴. Government employees went unpaid for much of FY 2023-24 and so many ordinary families struggled to afford

⁴ In January 2024 one US dollar was worth 500 South Sudanese Pounds. In December 2024 the exchange rate was SSP 5,000 per US dollar.

one simple meal a day. The need for poverty alleviation projects to support the work of Gospel proclamation in South Sudanese churches is more evident than ever. However, the weakening SSP means that any US dollars sent to bolster the loan pool quickly lose value when loaned out to clients. This can be seen clearly in the difference between loan pool amounts in Marsabit, Kenya, where the currency is stable, and the two projects we ran in South Sudan this year. However, thanks to thorough management and robust monitoring by Tabitha Muthui, AID's Africa Manager, funds have been carefully managed across AID's poverty alleviation projects.

14. AID is very grateful to all who generously donated to the poverty alleviation projects during the year 2023/24 including Highway One Trust, The Maurice and Hilda Laing Trust, TBF&KL Thompson Trust, Terrington St. Clement Church in Norfolk as well as numerous individuals who made personal donations.

Yei Microfinance

15. Yei Microfinance, now in its third year, continued to flourish, thanks to strong leadership and oversight from Bishop Levi and the energetic team led by Amuna-Rose with Joyce and Clara assisting her. 40 new women joined the scheme bringing the overall number of clients up to 180. An excellent repayment rate of 89% revealed that both the weekly meetings and the loan amounts had the desired effect of increasing profits and reducing poverty. 180 vibrant businesses also had a significant impact on the town of Yei where there are no other similar projects helping the very poorest women.

16. With over half the women soon to finish repaying their final loans work has been done to move the project forward to table banking. Amuna Rose was trained by staff of Manna Microfinance and funds were provided to print ledger books and to buy metal safes for the groups to begin running their own groups.



L – R, Joyce, Tabitha, Amuna-Rose and Clara are the team behind Yei Microfinance

Manna Microfinance

17. AID's longest-running poverty alleviation project is in Juba and currently has 141 members repaying microfinance loans and four table banking groups. The advantage of table banking groups is that they foster the growth of self-reliant support groups. The aim is for the women in table banking groups to be enabled to grow their businesses so as, in due course, to be able to access financial services from a local bank



AID's first table banking group (above) repaid their starter loan of \$1,200 in May 2024. That sum was then reloaned enabling a new table banking group to benefit from the same funds.

Marsabit Microfinance

18. The Chemi Chemi Microfinance Project in Marsabit, Kenya has 66 clients repaying small loans and is also the location of AID's first cash transfer scheme. The aim of this scheme was to help the very poorest men and women, whose immediate needs were so great that they would be unable to save the required 25% deposit for a loan, to be given help to set up a business.

19. Six participants were carefully chosen according to strict criteria and received \$70 a month for six months. The final payment was made in August 2023. Whilst receiving the money they also received training and help to budget and set up a business. 5 out of the 6 participants graduated onto microfinance loans and transformed their personal situations by increasing their household income. Following the success of this first project AID aims to run the project again in FY 2024/25.

21. Thanks to her cash transfers and follow-up microfinance loan, Qabale Tadi (right) started a cereals shop and makes \$10 profit per week. Her previous attempts to set up a business failed. Today she is running a sustainable business that enables her to afford to pay school fees for her 4 children.



Education

22. AID continued to support Wings Academy, a Christian Primary School, in Karere, 40 minutes outside Marsabit in northern Kenya, for the third year running. 188 children were enrolled at the end of the reporting period it has 14 teachers providing a rich Christian education for children from the nomadic Rendille tribe.



Students at Wings Academy with their new textbooks in February 2024.

23. As well as supporting the salaries of 4 teachers, AID has enabled the school to purchase textbooks to support the new Kenyan curriculum. Two further boxes of books were sent to the school from UK with the help of the charity 'Just Be a Child' who organise book shipments and build libraries for schools in East Africa.

24. Wings Academy has been supported by the Darragh Foundation, The Grace Trust, the Astor of Hever Trust and the TBF&KL Thompson Trust.

Water, Sanitation and Hygiene

25. For over a decade AID's Trumpeter Community Health (WASH) project in Juba has been providing families with access to clean water and latrines, distributing water purification tablets and helping families adopt safer hygiene practices and warning of the



A young boy (above) tastes an oral rehydration solution during a household visit from the Trumpeter workers in Juba.

dangers of drinking contaminated water. The 20 workers were managed by Remijo Lado Lino supported by two WASH officers and a finance assistant.

26. WASH interventions were also carried out in Rokon, a town 54 miles west of Juba, that had been seriously affected during fighting between rebels and government forces in 2016. Many of the town's boreholes had been destroyed and an influx of internally-displaced people from Minga in April 2024 put further strain on the already insufficient water and hygiene facilities. Three major borehole rehabilitations were carried out by Trumpeter staff in Rokon. A local water engineering team was also trained in borehole repair and given specialist toolkits, generously funded by St Laurence Church, Farnham, Dorset in October 2023.

27. The WASH work would not have been possible without the generous support of The Cross Trust, the James Grace Trust, Keswick Enterprises Holdings Charitable Trust, St Mary's Church, Hinton, St. Michael's Church, Bramcote, Blandford Forum Parish Church, St Laurence Church Farnham, Dorset, and other individual donors, some of whom have been faithfully supporting Trumpeter Community Health for many years.

Healthcare

The Jonglei Health Sciences Institute (JHSI) handed over to local control.

28. In FY 2023-24 AID continued to support the JHSI which trained clinical officers and midwives under the leadership of Christian missionary doctors, Anil and Shalini Cherian. However, in early-2024 it became clear that they would have to return home to India to look after their elderly parents. In anticipation of their return they trained up graduates of the JHSI to take over the leadership and training of the Institute and then handed over the JHSI to local control under the Bor authorities.



Clinical Officer Rachael Yar (a graduate of the JHSI) mother and baby at the Tar Agok Clinic in Bor.

Healthcare in South Sudan.

29. In their March 2024 report⁵ on maternal mortality the World Health Organisation observed that South Sudan has 1,223 maternal deaths per 100,000 births, the worst rate in the world. The healthcare situation across the country is exacerbated by a dire shortage of medical doctors. The exact number is unknown, but it is assessed that there are 500 trained doctors for South Sudan's estimated 11 million people. Invariably, if a family member falls sick, or a pregnant mother develops complications, the family is plunged into crisis.

The Tar Agok Maternity Clinic in Bor.

30. While running the JHSI, Drs Anil and Shalini encountered mothers and babies who were suffering for want of treatment and especially for want of a clinic staffed by trained healthcare professionals – the very people who year-on-year were graduating from the JHSI. It was to address this urgent requirement that Drs Anil and Shalini set up Bor's Tar Agok Maternity Clinic in 2023.

31. At first sight, the term "clinic" seems rather too grand a title for the four metal



Clinical Officer Rachael Yar
and Midwife Peter Anyang

containers in which it is housed. However, the most important aspect of the clinic is the staff which is comprised of midwife, Peter, and clinical officer, Rachael.

32. Patient numbers rapidly expanded from just a few patients per month when it opened, to over 400 per month by May 2024. Patients flock to the Clinic because word has got around the local community that the treatment is excellent and reasonably and fairly priced. Tar Agok is run as a Christian clinic to serve the local community, bring relief to the suffering, and especially to save the lives of babies and mothers in labour. In fulfilling these roles, Tar Agok is also radiating the light and love of Jesus Christ into the lives of some of the most poor, sick and vulnerable people in Bor, but in doing so the Clinic also helps to strengthen the local church.

⁵ WHO Report, *Maternal mortality: The urgency of a systemic and multisectoral approach in mitigating maternal deaths in Africa*. March 2024.

Agriculture

33. Per capita GDP in South Sudan dropped to \$342 in 2024, making it the world's poorest country according to The World Bank. With the exception of members of South Sudan's ruling elite, nearly everyone lives below the UN's poverty line of \$2.15 per day. The lives of ordinary people were further complicated by food inflation with the price of the main staple, sorghum, increasing by 256% between June 2023 – June 2024. The combined impact of these factors made surviving and providing children with one decent meal per day an enormous struggle for ordinary families in South Sudan.



Keliko woman in Rhino Camp, Uganda, preparing cassava cuttings for planting

34. In 2023-24, thanks to funding support from the James Grace Trust and Trogon Trust, as well as many individual donors, AID supported agriculture projects for 100 families (700 people) in Rokon Diocese, 54 miles west of Juba, and 85 South Sudanese refugee families (600 people) from Panyana Diocese living in camps in northern Uganda and eastern DRC, thereby enabling families to feed themselves and generate income from produce they were able to sell.

Christian Youth Work

35. In April 2024, as the 6,900 displaced people from Minga arrived in Rokon, AID received an urgent call telling of the suffering and trauma experienced by children who had fled when their villages were attacked.

36. The precise problem was that most of these young people, having found shelter in Rokon, were then sitting around with nothing to do but replay in their minds some of the horrors they had recently witnessed.



Displaced by fighting, children sheltering in Rokon, April 2024

37. Thanks to the response of individual donors to an AID appeal for help, trained youth workers Amina, Onesimo and Julia were deployed to Rokon and ran a programme of games (especially football) music and trauma counselling sessions that made a significant impact on children's recovery.

38. Looking ahead, in 2024-25 AID wants to continue supporting Christian youth work in the Rokon area in order to go beyond dealing with the immediate problems brought on by conflict. In particular, AID wants to foster in those children the understanding that lasting peace and reconciliation, both with God and other people, can only come through the peace of God that passes all understanding that is revealed in the Bible through Jesus Christ.



AID sponsored youth workers, Amina, Onesimo and Julia in Rokon, April 2024

Conclusion

39. In FY 2024-25 AID would like to continue with the projects outlined in this report – wherever possible switching effort to new communities in acute need – in order to help transform yet more lives in Africa for now and eternity.

40. AID's work has only been possible this year thanks to the generosity of both the major donors mentioned in this report as well as the hundreds of anonymous individual donors who have given to our projects. We are hugely grateful to all our supporters. Thank you very much indeed!

www.anglicaninternationaldevelopment.org



ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024

The trustees present their annual report and financial statements for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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).

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 they 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, ensuring that the charity can afford any proposed increases. The board then agree any uplift to remuneration.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Refer to the trustees' annual report at the front of the accounts for a comprehensive summary of the Charity's achievements and performance.

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.

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 doubt on the Charity's ability to continue as a going concern.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

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 £41,404 (2023: negative £2.263), an increase of £43,667 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 FY 2024-25 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.

Structure, governance and management

The charity is a company limited by guarantee and is, therefore, governed by a memorandum and articles of association dated 15 October 2010.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev D R J Holloway

Rev Canon C F Raven

Lord D T Y Curry of Kirkharle Kt CBE

Rev Canon C M N Sugden

Mrs C A Symes

(Appointed 6 September 2023)

Rt Rev J J S Pryke - chairman

Rt Rev G N Nelson

(Appointed 23 November 2023)

Rt Rev R C H Thomas

(Appointed 7 June 2024)

Organisational structure

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

There are no other trustees and 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 LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

The trustees' report was approved by the Board of Trustees.



Jonathan Pryke 19 Feb 2025 13:33:21 GMT (UTC +0)

Rt Rev J J S Pryke - chairman
Trustee

Date: 19/02/2025

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MAY 2024

The trustees, who are also the directors of Anglican International Development Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

I report to the trustees on my examination of the financial statements of Anglican International Development Limited (the charity) for the year ended 31 May 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Simon Brown 19 Feb 2025 13:43:58 GMT (UTC +0)

Simon Brown BA ACA DChA

Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle Upon Tyne
NE3 3LS

Dated: 19/02/2025

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	198,748	164,045	362,793	113,439	197,400	310,839
Other trading activities	3	2,370	9,841	12,211	15,497	5,758	21,255
Total income		201,118	173,886	375,004	128,936	203,158	332,094
Expenditure on:							
Raising funds	4	9,034	1,564	10,598	6,338	-	6,338
Charitable activities	5	47,888	255,193	303,081	51,632	284,101	335,733
Total expenditure		56,922	256,757	313,679	57,970	284,101	342,071
Net incoming/(outgoing) resources before transfers		144,196	(82,871)	61,325	70,966	(80,943)	(9,977)
Gross transfers between funds		(100,667)	100,667	-	(99,175)	99,175	-
Net income/(expenditure) for the year/ Net movement in funds		43,529	17,796	61,325	(28,209)	18,232	(9,977)
Fund balances at 1 June 2023		(1,988)	4,440	2,452	26,221	(13,792)	12,429
Fund balances at 31 May 2024		41,541	22,236	63,777	(1,988)	4,440	2,452

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 MAY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		137		275
Current assets					
Debtors	11	7,914		22,685	
Cash at bank and in hand		70,010		13,473	
		<u>77,924</u>		<u>36,158</u>	
Creditors: amounts falling due within one year	12	<u>(14,284)</u>		<u>(33,981)</u>	
Net current assets			63,640		2,177
Total assets less current liabilities			<u>63,777</u>		<u>2,452</u>
Income funds					
Restricted funds	15		22,236		4,440
Unrestricted funds			41,541		(1,988)
			<u>63,777</u>		<u>2,452</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19/02/2025



Jonathan Pryke 19 Feb 2025 13:33:21 GMT (UTC +0)

Rt Rev J J S Pryke - chairman

Trustee

Company registration number 06732802

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Anglican International Development Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 3 Osborne Road, Newcastle upon Tyne, NE2 2AU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. 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 of 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. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 independent examination, strategic management and trustees' meetings and reimbursed expenses.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment and Website	20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and legacies	171,275	16,795	188,070	88,258	56,550	144,808
Gift aid reclaimed	27,473	-	27,473	11,181	-	11,181
Grants from other charities	-	147,250	147,250	14,000	140,850	154,850
	<u>198,748</u>	<u>164,045</u>	<u>362,793</u>	<u>113,439</u>	<u>197,400</u>	<u>310,839</u>

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

3 Other trading activities

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £
Fundraising events	2,370	9,841	12,211	15,497	21,255

Included in fundraising above is fundraising events income of £9,931 (2023: £15,811), christmas card sales of £2,280 (2023: £1,864) and project facilitation fees of £Nil (2023: £3,580).

Of the above income £9,841 (2023: £5,758) was restricted and £2,370 (2023: £15,497) was unrestricted.

4 Raising funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds
	2024 £	2024 £	2024 £	2023 £
<u>Fundraising and publicity</u>				
Cost of raising donations	9,034	1,564	10,598	6,338
	9,034	1,564	10,598	6,338

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

5 Charitable activities

	Activity undertaken directly 2024 £	Activity undertaken directly 2023 £
Core Activities	44,500	48,154
Microfinance	46,562	59,180
Health JHSI	44,838	46,423
Church Strengthening	58,283	60,518
Agriculture	42,466	45,080
Education	14,182	15,885
Health TCHP	48,862	57,015
	<u>299,693</u>	<u>332,255</u>
Share of support costs (see note 6)	138	138
Share of governance costs (see note 6)	3,250	3,340
	<u>303,081</u>	<u>335,733</u>
Analysis by fund		
Unrestricted funds	47,888	51,632
Restricted funds	255,193	284,101
	<u>303,081</u>	<u>335,733</u>

6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Independent examination	-	3,250	3,250	3,340
Depreciation	138	-	138	138
	<u>138</u>	<u>3,250</u>	<u>3,388</u>	<u>3,478</u>
Analysed between Charitable activities	<u>138</u>	<u>3,250</u>	<u>3,388</u>	<u>3,478</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	4	4
	<u> </u>	<u> </u>
Employment costs	2024	2023
	£	£
Wages and salaries	59,570	72,142
Social security costs	428	196
Other pension costs	399	523
	<u> </u>	<u> </u>
	60,396	72,861
	<u> </u>	<u> </u>

Contributions to the employee pension schemes for the year totalled £399 (2023 - £523).

The total employee benefits of the key management personnel of the Charity were £51,126 (2023 - £52,114).

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Equipment and Website £
Cost	
At 1 June 2023	3,865
	<u> </u>
At 31 May 2024	3,865
	<u> </u>
Depreciation and impairment	
At 1 June 2023	3,590
Depreciation charged in the year	138
	<u> </u>
At 31 May 2024	3,728
	<u> </u>
Carrying amount	
At 31 May 2024	137
	<u> </u>
At 31 May 2023	275
	<u> </u>

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	7,914	22,685

12 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		3,313	8,026
Deferred income	13	7,500	22,500
Accruals and deferred income		3,471	3,455
		14,284	33,981

13 Deferred income

	2024 £	2023 £
Other deferred income	7,500	22,500

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	7,500	22,500
Movements in the year:		
Deferred income at 1 June 2023	22,500	37,500
Released from previous periods	(15,000)	(15,000)
Deferred income at 31 May 2024	7,500	22,500

14 Retirement benefit schemes

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 £399 (2023 - £523).

Contributions totalling £221 (2023 - £275) were payable to the scheme at the end of the year and are included in creditors.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 June 2022	Incoming resources	Resources expended	Transfers	Balance at 1 June 2023	Incoming resources	Resources expended	Transfers	Balance at 31 May 2024
	£	£	£	£	£	£	£	£	£
Relief fund	4,440	-	-	-	4,440	-	-	-	4,440
Microfinance	-	54,658	(59,180)	4,522	-	64,358	(46,562)	-	17,796
Health JHSI (health workers training)	-	22,506	(46,423)	23,917	-	21,734	(44,838)	23,104	-
Church Strengthening	(18,232)	76,459	(60,518)	2,291	-	35,634	(58,283)	22,649	-
Health TCHP (WASH)	-	22,971	(57,015)	34,044	-	28,711	(50,426)	21,715	-
Agriculture	-	22,164	(45,080)	22,916	-	16,949	(42,466)	25,517	-
Education	-	4,400	(15,885)	11,485	-	6,500	(14,182)	7,682	-
	<u>(13,792)</u>	<u>203,158</u>	<u>(284,101)</u>	<u>99,175</u>	<u>4,440</u>	<u>173,886</u>	<u>(256,757)</u>	<u>100,667</u>	<u>22,236</u>

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

15 Restricted funds

(Continued)

Transfers from unrestricted to restricted funds were to cover the overspent restricted expenditure, returning the fund to £nil.

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 the training of selected theology students at George Whitefield College, Cape Town, who, on graduating, subsequently return to teach at theological colleges across South Sudan including in Juba, Wau and Aweil. The rigorous theological training South Sudanese students accrue in Cape Town enables them to return and teach theology at a higher level than previously across their country.

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 (whose people are spread across refugee camps in Uganda and DR Congo) and also Bishop Emmanuel Lomoro Eluzai of Rokon Diocese (54 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. In 2024 the Charity approached a potential recipient to disburse the outstanding balance to benefit other cyclone victims in Mozambique. The Charity will follow-up with the potential donor to close this matter.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

15 Restricted funds

(Continued)

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 and The Tar Agok Medical Clinic
The International Christian Medical and Dental Association established the National Institute of Health Sciences (ICMDA NIHS) to train health workers for South Sudan after independence in 2011. Located in Bor Town in Jonglei State it was led by Drs Anil and Shalini Cherian, with the new name of Jonglei Health Sciences Institute (JHSI) until July 2024 when it was handed over to the local authorities in Bor when the Cherians returned to India. The Charity ceased supporting the JHSI from July 2024 and from February 2025 will support the Tar Agok Maternity and Baby Clinic in Bor which was established by Drs Cherian in 2023.

Health - WASH Programmes
The Charity’s water, sanitation and hygiene (WASH) programmes are delivered by Trumpeter Community Health (a registered national South Sudanese NGO) 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.

Education
The fund was created during the 2021-22 accounting period reflecting the realisation of 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.

Christian Youth Work
In 2025 the Charity intends to open a new fund for Christian Youth Work, a project area the Charity has become increasingly involved in since 2023.

ANGLICAN INTERNATIONAL DEVELOPMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 May 2024 are represented by:					
Tangible assets	137	-	137	275	275
Current assets/(liabilities)	41,404	22,236	63,640	(2,263)	2,177
	<u>41,541</u>	<u>22,236</u>	<u>63,777</u>	<u>(1,988)</u>	<u>2,452</u>

17 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 (2023 - £Nil).

The Jesmond Trust

During the year, donations were received from The Jesmond Trust, a charity under common trusteeship of Rev Holloway and Rt Rev Jonathan Pryke. These donations totalled £9,535 (2023 - £20,951). At the balance sheet date the amount due to/from The Jesmond Trust was £Nil (2023 - £Nil).