



Working with The Episcopal University of South Sudan:  
Educating leaders for a peaceful and prosperous future



# ANNUAL REPORT 2022

## TABLE OF CONTENTS

INTRODUCTION .....	2
MAIN ACTIVITIES AND ACHIEVEMENTS - TEU.....	4
MAIN ACTIVITIES AND ACHIEVEMENTS - ECSSSUP.....	9
CHARITY INFORMATION.....	13
INDEPENDENT EXAMINER'S REPORT .....	14
STATEMENT OF FINANCIAL ACTIVITIES .....	15
BALANCE SHEET .....	16
NOTES TO THE FINANCIAL STATEMENTS .....	17

## INTRODUCTION

WELCOME to the Annual Report from the Episcopal Churches of South Sudan University Partnership (ECSSSUP)!

ECSSSUP was formed in 2011 and became a registered charity in 2014. The focus of our efforts over the last 10 years has been to work alongside our South Sudanese colleagues to establish and develop The Episcopal University in South Sudan (TEU).

2022 has been a momentous year. After over 6 years of tireless and patient efforts on the part of our South Sudanese colleagues, the university was registered by the Ministry of Higher Education of South Sudan as a fully fledged Private University. This is a major milestone!

TEU now offers a BA in Law and a Diploma in Theology. As the university continues to develop, students will be able to study many other subjects – as well as working towards a BA in Theology. The university was formally inaugurated on the 13<sup>th</sup> November 2022 at its Juba campus – with much jubilation. Read more below!



*The Chancellor, Vice Chancellor, senior staff, members of the Governing Council and bishops gathered for a photo at the inauguration. The recently refurbished Juba Campus Chapel can be seen in the background.*

As part of the ceremony ECSSSUP – on behalf of the Archbishop of Canterbury – presented TEU with a Certificate of Membership of the Colleges and Universities of the Anglican Communion (CUAC). This is a worldwide network of accredited Anglican higher education institutions.

ECSSSUP has been instrumental in assisting TEU with governance documentation, recruitment of senior staff and in seeking funding – both for operational costs (especially staff salaries) as well as for the development of the existing Juba site and the recently acquired Rokon site, 50 miles west of Juba.

Another major milestone has been TEU's partnership with Engineering Ministries International. The partnership came into being through a contact with one of ECSSSUP's volunteers. The work of EMI in providing engineering and architectural expertise to TEU for conceiving and developing the two sites means that TEU and ECSSSUP now have strong foundations upon which to build applications for major funding to bring the visions for these two campuses into reality.



*The EMI Team consisting of engineers and architects from Egypt and USA working alongside TEU architect and engineer Mawa Moses on the Rokon site.*

ECSSSUP also forged a partnership with St Augustine's Foundation to create a strategy for developing theological education in the university as well as designing and implementing a digital infrastructure that will not only connect the participating colleges to one another, but will give students access to e-library facilities and online teaching and learning. This is a project that will benefit the first tranche of Colleges that make up TEU outside Rokon and Juba: Kajo Keji Christian College, Chaima Christian Institute in Maridi, St John's College Wau, and Renk Theological College.

There is much more to say – about the challenges that continuing instability and economic decline place on the university and about the increasingly pressing need for young people to be able to access quality, value-led higher education. But for now, we begin this report by thanking all of you who have expressed interest in and commitment to this work: without you, none of this is possible! Above all, we give thanks for the tenacity and commitment of TEU staff and members of the Governing Council who persevere in keeping the vision alive and moving it forward.



## MAIN ACTIVITIES AND ACHIEVEMENTS - TEU

The trustees of the Episcopal Church of South Sudan and Sudan University Partnership (ECSSSUP) have achieved their objectives during this period by continuing to use their expertise to provide The Episcopal University (TEU) team in South Sudan with appropriate advice as the team continued to progress the setting up of the university.

### Development of The Episcopal University campuses in Rokon and Juba

In 2019, TEU secured a significant amount of land from the community in Rokon, South Sudan, to develop the administrative centre of the university. In April 2021, topographical and geophysical surveys were carried out by local firm TEFCO, selected through a competitive RFP process and funded by ECSSSUP. They assessed the land in preparation for further building work, including identifying likely water sources. In July, they began digging two boreholes with a view to providing solar-powered water supply. Water was not located at these points. Further drilling has taken place since the rainy season, and water was found in early 2022.

Additionally, TEU signed a partnership agreement with Engineering Ministries International (EMI), an international Christian engineering consultancy. EMI is a Christian non-profit made up of architects, engineers, surveyors, and construction managers. Founded in 1982, its worldwide mission is to develop people, design structures, and construct facilities which serve communities and the Church—facilities like hospitals, schools, water systems, and more.

In 2022, EMI made two visits to TEU. In March 2022, a team of six from the USA, Canada and Egypt spent 12 days in Juba and Rokon. The focus of this visit was to develop the Rokon site in line with TEU's assessment of the likely number of faculties, students and staff that the Rokon site will accommodate. The team consisted of engineers, architects and an administrator – and worked closely with TEU staff and a South Sudanese architect. In addition to a baseline fee, TEU provided the cost of travel for two members of the team – others paid their own way – as well as for all costs related to their stay in South Sudan. The scope of the team's work included:

- producing an architecture masterplan and conceptual building designs;
- implementing full civil engineering surveys and assessment of the Rokon site in relation to geophysical aspects, water distribution, drainage and transportation;
- determining electrical needs and generators, including a solar system;
- providing a costed and phased management plan for the work;
- creating a visualisation video of the completed site.

The second visit involved an EMI team of 8 architects and engineers from USA, Egypt and Lebanon working alongside a South Sudanese architect. The visit took place between 30<sup>th</sup> October and 9<sup>th</sup> November 2022. Its focus was to redevelop the Juba site of The Episcopal University. This is the site that the university currently occupies for its Bishop Gwynne School of Theology and the School of Law, as well as student accommodation and administrative offices. The work involved:

- completing a topographic survey of the campus property's approximate boundaries as determined by the surrounding fence line;
- developing programming for TEU Juba to inform the masterplan and conceptual designs;
- providing a phased masterplan of the campus;
- providing conceptual building designs for the first phase of construction;
- providing infrastructure planning for the site, including water, wastewater, drainage, and electrical systems.

*Drawings of proposed designs and plan for the Juba Campus educational buildings..*



*The EMI Team, together with the TEU Director of Operations and TEU Architect and Engineer on the Juba site.*

The establishment of a partnership with EMI and the costs of accommodating the teams were largely – but not totally – met through the remainder of the large unrestricted grant received in 2020. The funding gap was met by ECSSSUP, resulting in a substantial deficit for the year (see Financial Review).

## **Formal merger of Bishop Gwynne College and the School of Law into The Episcopal University**

From 1<sup>st</sup> March 2022, Bishop Gwynne College ceased to exist and became the Bishop Gwynne School of Theology of The Episcopal University. In addition, the School of Law, which is in the process of being formed, became the second faculty of TEU, operating in the Juba campus.

This merger involved the formation of a new Governing Council, under the chairmanship of the Chancellor, the Most Revd Justin Badi Arama, Archbishop of the Episcopal Church of South Sudan, as well as interviewing faculty and administrative staff. The members of the Governing Council can be found on the ECSSSUP website.

Revd Dr Peter Ensor was appointed Vice Chancellor, Revd Dr Joseph Bilal Deputy was appointed Vice Chancellor for Finance and Administration, and Revd Dr James Aruma Ilarious was appointed Deputy Vice Chancellor for Academic Affairs.

Within the new governance arrangements, an Executive Committee has been formed, the membership of which includes Dr Eeva John, Revd Dr Joseph Bilal and the Finance Manager, Vicky Alur.

Dr Eeva John, Chair of ECSSSUP chaired the interview panel for these and other appointments in March 2022.

## **Registration of TEU as a Private University**

A vital goal for The Episcopal University has been for the university to be identified and registered as a Private University so that all its programmes of study are fully accredited and recognised both nationally and internationally. There has been ongoing work since 2015 with the Ministry of Higher Education of South Sudan to achieve this. The Government of South Sudan specifies a number of requirements, including teaching staff with certified postgraduate qualifications, a minimum staff to student ratio, appropriate teaching and learning facilities, and a campus that meets particular area requirements.

In November 2022, the Ministry of Higher Education was satisfied that TEU met the requirements to offer BA degrees in Law and Diplomas in Theology. The Episcopal University was formally inaugurated, therefore on 13<sup>th</sup> November 2022 at its Juba campus – now known as the Bishop Gwynne Juba Campus of the university.

At the inauguration the new Governing Council, Committees and Senate were commissioned, and the Revd Dr Peter Ensor was installed as Vice Chancellor. A copy of the ceremony video is on <https://fb.watch/gMLPnOnLIY/>.



*The Vice Chancellor, Revd Dr Peter Ensor, leads the procession at the inauguration.*

The Chancellor of TEU – the Primate and Archbishop of the Episcopal Church of South Sudan, the Most Revd Justin Badi Arama – led the service of thanksgiving and blessing, including blessing the flags of TEU, the Episcopal Province of South Sudan, the national flag and the flag of the worldwide Anglican Communion all of which were ceremonially raised. The Chancellor was also presented with a Certificate of membership of The Episcopal University of the Colleges and Universities of the Anglican Communion, signed by the Archbishop of Canterbury.



*Dr Eeva John, Chair of ECSSSUP, presents the Chancellor, The Most Revd Justin Badi Arama with the Certificate of Membership of the Colleges and Universities of the Anglican Communion.*



The occasion had a large audience, including all the bishops of the Episcopal Church of South Sudan, students and alumni of Bishop Gwynne College. Speeches were given by the Vice Chancellor of the University of Juba, a representative of the university's international partnerships from the UK, the Minister of Finance from Central Equatoria Province, the Director General for Private and Foreign Universities, as well as from the new Vice Chancellor and the Chancellor.



*The Most Revd Justin Badi Arama and the Chancellor of the University of Juba, Dr John Akec.*

The inauguration of TEU was a great encouragement to staff and students. However, difficulties remain with regard to meeting the costs of staff salaries. This is a major concern that continues to be shared by ECSSSUP as, in the long term, it will impact on recruitment and retention of highly qualified and committed staff.

The future trajectory of the University will involve formally affiliating and accrediting the other Colleges and their faculties to the University. This includes St John's College, Wau, Kajo Keji Christian College, Chaima Christian Institute in Maridi, and Renk Theological College.

## MAIN ACTIVITIES AND ACHIEVEMENTS - ECSSSUP

### ECSSSUP Trustee Visit to South Sudan

As mentioned above, the chair of trustees, Eeva John, visited TEU in March 2022 in order to participate in the recruitment and selection of senior staff for the newly merged TEU: Bishop Gwynne College became the Bishop Gwynne School of Theology within The Episcopal University, alongside the School of Law.

She also visited in November 2022 in order to represent ECSSSUP at the official inauguration of TEU as a fully registered private university in South Sudan.

### ECSSSUP Finance and fundraising

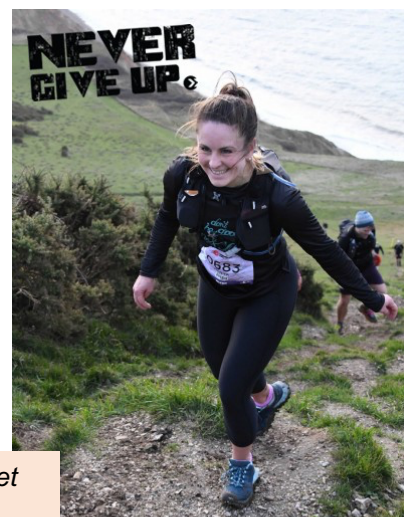
ECSSSUP made several applications to grant-making organisations to fund both TEU operational costs and specific projects / needs. This includes an application to construct a perimeter fence for the Rokon site. The application for \$960,000 was made to the Community of St Denys Fund and in early 2023 we were informed that the application was successful!

An application to the St Augustine Foundation for £5,200 to develop a strategy to design and implement a digital infrastructure for TEU – including participating colleges – as well as to develop theological education was successful and ECSSSUP trustees and others are actively involved in assisting with developing the strategy.

ECSSSUP is committed to contributing \$75,000 annually towards the salaries of TEU staff. ECSSSUP was only able to meet this commitment by using some of the large grant received in 2020. Achieving this goal in future years continues to be a major challenge. Increasing regular giving and making further applications to relevant grant-giving organisations to enable TEU's strategic priorities remains a priority for the charity.

### Increasing the ECSSSUP supporter base and donations from individuals and churches

ECSSSUP sent out 8 newsletters to supporters. Two trustees and a volunteer ran an ultramarathon and a half-marathon, raising over £6,000. A church in Salisbury Diocese has recommitted to supporting TEU with an annual donation of £5,000. Salisbury Diocese. In addition, ECSSSUP receives support from the Salisbury Diocese Sudans link, and has been hugely grateful to receive significant monthly and one-off donations from individuals. These sources of 'general funds' are vital to enable ECSSSUP to meet its commitment to contribute to the running costs of TEU – as part of a longer term plan towards financial sustainability.



*ECSSSUP Trustee, Hanna John, running an ultra-marathon on the Dorset Jurassic Coast to raise funds for ECSSSUP.*

Another successful Annual Meeting was held online in September 2022. This has been a good way of stimulating interest and gaining some further financial support.

### **ECSSSUP's advisory, advocacy and due diligence activities**

The trustees of ECSSSUP have continued to advise, support and monitor the progress of the university during 2022, using its trustees, advisory board and new relationships with experts in fundraising and higher education.

The Advisory Board met twice during 2022. A partnership with Canterbury Christ Church University is being explored with its Vice Chancellor as a result of one of the Advisor's efforts.

## **Structure, Governance and Management**

### **Constitution**

The charity was registered as a Charitable Incorporated Organisation (CIO) on 5<sup>th</sup> June 2014. The charity is governed by its Constitution (dated 5 June 2015, amended 25 January 2021) and the only voting members are its charity trustees. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general law.

### **Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in universities, especially in Africa. Changes of trustees during the year are noted on page 13.

Prospective trustees are identified through existing networks and expressions of interest. Prospective trustees meet informally with the chair of trustees and, if appropriate, are asked to submit a CV that is made available to all trustees. A quorum of trustees conducts an interview with the individual, following which, a recommendation to appoint or not appoint the individual as a trustee is made at a full meeting of the trustees and a vote is taken. Trustees are appointed if the majority vote in favour. Up to now, all appointments have been unanimously agreed.

The charity also has an advisory board to assist the trustees in providing the expertise necessary to support the work of TEU. This Board currently has seven members, including our patron.

### **Aims of the charity**

The aim of the CIO is to advance the education of the public by assisting the Episcopal Churches of South Sudan and Sudan to establish and develop a university in the Anglican Provinces of South Sudan and Sudan by providing professional expertise and support. The university will be a federation of existing colleges that are considered to be able to provide appropriate qualifications for university status.

Due to many years of educational neglect in South Sudan there are very few trained doctors, nurses, engineers, lawyers, teachers, business people and agriculturalists in the new country. As a result, the provision of the university is urgent.

**Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

**Financial review**

The Statement of Financial Activities shows a net deficit for the year of a revenue nature of £80,859 (2021 a deficit of £114,606). Income of a restricted nature of £5,200 was received during the year. The total reserves at the end of the year stood at £19,362 (2021 £99,901), of which £5,200 (£2 in 2021) was of a restricted nature.

**Reserves policy**

The trustees are committed to making an annual grant of US\$75,000 in quarterly instalments to its beneficiary organisation, The Episcopal University, for salaries and running costs. In establishing a reserves policy the trustees have agreed that it would be desirable to have an unrestricted balance that covers one quarterly instalment (US\$ 18,750, approximately equal to £ 15,000). In addition, the trustees would like to have sufficient funds (approximately £ 1,200) to enable the current Deputy Vice Chancellor to return to his home in the UK should that be necessary. The total target level of reserves is therefore £ 16,200.

During the financial year 2022, the charity struggled to raise enough funds both to cover its commitment to The Episcopal University and to maintain the target level of reserves. The unrestricted funds at the end of the financial year 2022 were £ 14,842, which fell short of the desired £ 16,200. The charity will continue to seek building up its unrestricted reserves in order to be able to enact its reserves policy in future years. It will do this primarily by increasing the number and contributions of individuals and churches.

**Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the charity, the charity's only material financial instruments are the bank balances which are constantly monitored and reported at trustees' meetings. The trustees also ensure that all donations made are in accordance with the pre-set budgets of the charity. These budgets are also notified to TEU, and the purposes for which the donations are given are also agreed.

In the event of the work in South Sudan having to cease, the trustees will review the situation and repay any remaining donations held to the donors.



### Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 income and expenditure of the charity for that period. 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 judgments and accounting 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 charity will continue in business.

The trustees are responsible for keeping sufficient 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. 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.

Approved by the Board of Trustees and signed on its behalf by:



.....

Dr E-M.M. John  
Assistant Treasurer

28 September 2023

Date: .....



.....

Wendy E Fry  
Treasurer | Trustee

## CHARITY INFORMATION

<b>Address</b>	15 Gibson Close Waterbeach Cambridge CB25 9HY
<b>Charity Registration Number</b>	1157335
<b>Trustees</b>	Eeva-Maria M John (resigned 13 June 2023) Martin C Horton FCA (resigned 1 January 2022) Ronald G Hart Hanna R John Suzan Voga-Duffee Wendy E Fry (appointed 22 May 2023) Eileen F Davis (appointed 24 April 2023) Stephen R Dinsmore (appointed 12 April 2023)
<b>Advisory Board</b>	John V Wood Anne C Tutt (resigned 15 May 2023) Kay Hunter-Johnston Stephen Spencer Alex Simm Nicholas Ramsden
<b>Patron</b>	Caroline Welby
<b>Correspondent</b>	Dr Eeva-Maria M John
<b>Bankers</b>	CAF 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent Examiner</b>	Josh Kingston BSc., ACA Burton Sweet Limited 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR

## INDEPENDENT EXAMINER'S REPORT

Independent examiner's report to the trustees of Episcopal Churches of South Sudan and Sudan University Partnership.

I report to the trustees on my examination of the accounts of Episcopal Churches of South Sudan and Sudan University Partnership (the Charity) for the year ended 31 December 2022.

### Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Josh Kingston, BsC, ACA  
Burton Sweet Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: .....

## STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
<b>Income from:</b>		£	£	£	£
Investments – Bank interest		11	-	11	-
Donations and grants	<b>2</b>	70,519	5,200	75,719	53,986
<b>Total</b>		70,530	5,200	75,730	53,986
<b>Expenditure on:</b>					
Charitable activities	<b>3</b>	155,589	-	155,589	168,592
<b>Total</b>		155,589	-	155,589	166,592
<b>Net income/(expenditure) and net movement in funds</b>	<b>5</b>	(85,059)	5,200	(79,859)	(114,606)
<b>Reconciliation of funds</b>					
Total funds brought forward	<b>14</b>	99,901	-	99,901	214,507
Total funds carried forward	<b>14</b>	14,842	5,200	20,042	99,901

The note on pages 17 to 22 form part of these financial statements.  
See note 6 for fund accounting comparative figures.



**BALANCE SHEET**

As at 31 December 2022

	Note	2022 £	2021 £
<b>Current Assets</b>			
Cash at bank and in hand		23,362	87,378
Debtors		-	16,523
		<u>23,362</u>	<u>103,901</u>
Creditors: amounts falling due within one year		(3,320)	(4,000)
<b>Net assets</b>		<u>20,042</u>	<u>99,901</u>
<b>The funds of the charity</b>			
Restricted funds		5,200	-
Unrestricted funds		14,842	99,901
<b>Total charity funds</b>		<u>20,042</u>	<u>99,901</u>

Approved by the Board of Trustees and signed on its behalf by:



.....

Dr E-M.M. John  
Assistant Treasurer

28 September 2023

Date: .....



.....

Wendy E Fry  
Treasurer | Trustee

The note on pages 17 to 22 form part of these financial statements.  
See note 6 for fund accounting comparative figures.

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2022

---

### 1. Accounting Policies

#### ***Basis of preparation***

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### ***Income***

Income from donations is included in income when these are receivable, except as follows:

- i. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- ii. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

#### ***Expenditure***

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2022

### 1. Accounting Policies (continued)

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **Cash and cash equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

#### **Funds**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in notes of the financial statements.

### 2. Income from: Donations and grants

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Donations from:				
Individuals	53,801	-	53,801	41,361
Churches	7,700	-	7,700	6,000
Trusts	5,610	-	5,610	960
Grants	-	5,200	5,200	-
Gift aid recovered	3,408	-	3,408	5,665
	70,519	5,200	75,719	53,986

All income from donations and grants in the prior year was unrestricted.

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2022

### 2. Income from: Donations and grants (continued)

ECSSSUP has not received any funds from government contracts.

ECSSSUP has not received funds from outside the UK.

### 3. Expenditure on: Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Grants made (note 4)	152,738	-	152,738	168,252
Travel and subsistence	1,200	-	1,200	-
Bank and other charges	331	-	331	340
Governance costs (note 5)	1,320	-	1,320	-
	155,589	-	155,589	168,592

Expenditure on charitable activities in the prior year was unrestricted.

ECSSSUP did not transfer money other than by using the regulated banking system.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries in South Sudan. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

ECSSSUP works closely with its beneficiary organisation in South Sudan, the Episcopal University. ECSSSUP trustees are satisfied that our risk management policy and procedures adequately cover the activities for which funds are transferred. Trustees make regular visits to South Sudan and ECSSSUP has written agreements with The Episcopal University, especially for the expenditure of restricted funds from grants.

### 4. Analysis of grants

The total grants awarded to institutions during the year was as follows:

	Total 2022 £	Total 2021 £
The Episcopal University (South Sudan)	143,535	166,051
Engineering Ministries International	9,203	2,201
	152,738	168,252



## NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2022

### 5. Net income/ (expenditure) for the year

	Total 2022 £	Total 2021 £
Independent examiner's fee	1,320	-
Trustees' remuneration	-	-
Trustees' expenses	-	-

### 6. Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £
<b>Income from:</b>			
Donations and grants	53,986	-	53,986
<b>Total</b>	53,986	-	53,986
<b>Expenditure on:</b>			
Charitable activities	168,592	-	168,592
<b>Total</b>	168,592	-	168,592
<b>Net income/ (expenditure) and net movement in funds</b>	(114,606)	-	(114,606)
<b>Reconciliation of funds</b>			
Total funds brought forward	214,507	-	214,507
Total funds carried forward	99,901	-	99,901

### 7. Serious incidents

There have been no serious incidents during 2022.

### 8. Fundraising

ECSSSUP raises funds through individual supporters and churches, and by applying for grants from trusts.

ECSSSUP has not worked with any professional fundraisers.

### 9. Employees

The charity has no employees.

## NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2022

### 10. Volunteers

ECSSSUP has benefited from contributions to publicity and newsletters from one volunteer in the UK.

### 11. Taxation

The CIO is a registered charity and is, therefore, exempt from corporation tax.

### 12. Debtors

	Total 2022 £	Total 2021 £
Prepayments and accrued income	-	16,523
	-	16,523

### 13. Creditors

	Total 2022 £	Total 2021 £
Accruals	1,320	-
Grant commitments	2,000	4,000
	3,320	4,000

### 14. Movement in funds

	At 1 Jan 2021 £	Income £	Expenditure £	At 31 Dec 2022 £
<b>Restricted funds</b>				
St Augustine Foundation	-	5,200	-	5,200
	-	5,200	-	5,200
<b>Unrestricted funds</b>				
General funds	99,901	70,530	(155,589)	14,842
	99,901	70,530	(155,589)	14,842
<b>Total funds</b>	99,901	75,530	(155,589)	20,042

#### St Augustine Foundation

This fund represents a donation from St Augustine Foundation specifically for theological training at The Episcopal University.

## NOTES TO THE FINANCIAL STATEMENTS

---

Year Ended 31 December 2022

---

### **15. Related Party Transactions**

There are no related party transactions.

### **16. Post Balance Sheet Events**

There have not been any significant events since the balance sheet date.

