



ANNUAL REPORT 2023

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INTRODUCTION

HELLO! Thank you for reading the Annual Report from the Episcopal Churches of South Sudan and 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). Throughout 2023, ECSSSUP has continued in its aims to support the development of TEU through advice and guidance, capacity building, fundraising and in raising awareness of TEU outside of South Sudan.

2023 has seen real progress made, including appointing a new Vice Chancellor and forging partnerships which have the potential to propel TEU even further in its development. The capital projects to build a new campus in Rokon and to develop the Juba campus continue to progress with the expertise of Engineering Ministries International and a highly-qualified and capable TEU project team.

As trustees, we recognise that there are many challenges in realising an ambition so great – South Sudan continues to suffer from instability and economic decline, which means that the need for people in South Sudan to have access to quality higher education is greater than ever. The country still needs doctors and nurses and teachers and entrepreneurs and engineers and lawyers, pastors and peacemakers.

When we hear stories from staff and students, such as from David who is studying law (see next page), we know that together, we must do all we can to support TEU's mission of a better tomorrow, today.

We are excited for you to read about all that has been achieved this past year – and of course, all we still have left to do. For now, we can only thank you who have expressed interest and commitment to this work, for without you, it would not be possible.

And above all, we thank TEU's staff and the members of the TEU Governing Council for their determination and the sacrifices they make to keep the vision of quality higher education in South Sudan alive, and to move it forward.

With gratitude,
ECSSSUP Trustees



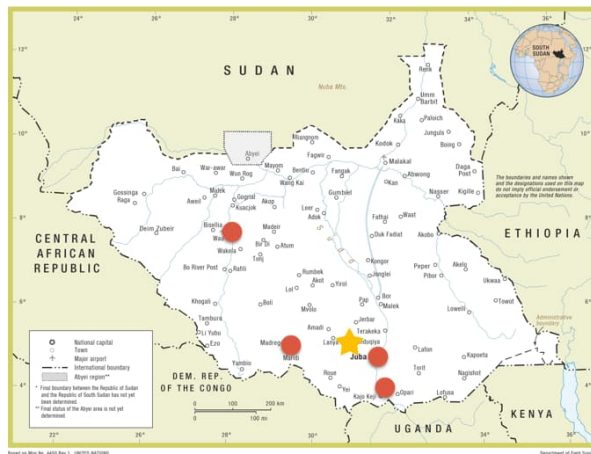
A SNAPSHOT OF THE EPISCOPAL UNIVERSITY IN SOUTH SUDAN

Vision: A vibrant multi-campus Christian-foundation university offering holistic learning of the highest quality

Mission: To develop students holistically and inspire them to be servant leaders who transform communities in South Sudan and beyond

Established in 2015, TEU brings together existing higher education colleges under the same curriculums, accreditation, vision, mission, objectives, and values.

By working together, the colleges can collaborate with resourcing, expertise, sharing curricula and forming strong staff and student connections across South Sudan.



JUBA
Bishop
Gwynne
Campus

WAU
St John's
College

MARIDI
Chaima
Christian
Institute

KAJO KEJI
Kajo Keji
Christian
College

ROKON
New TEU central campus

691

Students across
all colleges

90

Full & Part-time
teaching staff

2

Government-accredited
degrees offered

1

New campus
being built



David is studying law at TEU. He said,

"In our country there are laws, but some individuals tend to be above the law and make the poor suffer ... I have to do something. As a lawyer, I will stand for those who are voiceless. I will advocate for their rights... Initially my plan was to study in Uganda but all of a sudden, I hear that TEU offers law - **wow!** I have decided to come back home and study here."

ECSSSUP is the UK Charity that works shoulder-to-shoulder with TEU to support its development.

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 development of the university.

New Vice Chancellor of TEU appointed

Following the resignation of Vice Chancellor Rev Dr Peter Ensor, the Archbishop and Primate of the Episcopal Church of South Sudan, Justin Badi Arama, in his capacity as Chancellor of TEU, announced and installed the new Vice Chancellor, Dr Eeva John, on 8th September 2023. Eeva is the founder of ECSSSUP and, until June 2023, its Chair of Trustees. She is well known among the staff of TEU and her experience in higher education includes teaching in Addis Ababa, Ethiopia, as well as in a number of theological colleges in the UK. She was installed in a service which included a procession of senior academic staff, the robing of Eeva as VC, and the passing of the University mace from Peter to Eeva, accompanied by speeches, prayers and singing.

She reflected: "Our priority now and always has been to build a university of very high international standards with a strong and distinct Christian character. This university will play a pivotal role in building peace through higher education in this country. It will equip young people with the skills they need to contribute to the nation-building process, while promoting unity among students from diverse backgrounds."



Dr Eeva-Maria John at her installation as VC in Juba in September

Inaugural Governing Council Meetings

TEU's Governing Council held its first two meetings in March and September 2023. The Governing Council is made up of senior figures from the Government, the Episcopal Church of South Sudan, Juba University and private businesses, and is chaired by Archbishop and Primate Justin Badi, TEU's Chancellor. The Council met to review financial, operational and strategic reports from the university, discuss future plans and make key decisions brought to them by TEU leadership. It was recognised that there is much to progress and a number of smaller committees were formed to carry out this work; they will report on this progress in the Council's next meeting in March 2024.

First accredited students of Law and Theology begin their studies

In September 2023, TEU admitted its first students to the fully accredited Bachelor's Degree programme in Law (LLB) and the Diploma programme in Theology. This represented a historic moment in the life of the University.

The number of Law students totalled 35, half of whom are women. The Bishop Gwynne School of Theology admitted 18 students, with no women. Students completed their examinations at the end of the Semester in December. A major challenge is recruiting more female theological educators as well as students.



Creation of TEU's Legal Committee

A much-needed legal committee made up of [part-time] highly qualified lawyers specialising in public and commercial law has been established to provide legal support, advice and guidance to the university community, ensuring compliance with legal obligations, mitigating risks and fostering a culture of legal awareness and understanding. They also have the responsibility of developing and reviewing key university policies, procedures and guidelines, as well as conducting legal training programmes, workshops and seminars. In 2023, they began the long task of reviewing various contracts TEU holds with business who have leased land from the Episcopal Church / TEU and ensuring these will support TEU's goal of becoming financially self-sufficient. This work will continue into 2024.

Capital Projects: Development of The Episcopal University campus in Rokon and Juba

In 2019, TEU secured land in Rokon to develop a new campus and work was subsequently carried out over the following years, including topographical and geophysical surveys and the digging of three boreholes for water. TEU also entered into a partnership with Engineering Ministries International (EMI), an international Christian engineering consultancy. In 2022 EMI completed a full architecture masterplan for the campus buildings, including details of the civil and electrical engineering work to be done, and a costed and phased management plan for the work.

2023 saw significant development in the critical first phase of this project – the building of a fence and a main entrance gate to secure the land. Two senior members of staff were hired by TEU to manage the project in partnership with EMI – an Engineer and Project Director. Preparation was completed by TEU and EMI for the bidding process to select a contractor for the building of the fence. Bids were received in January 2024. After a rigorous assessment process, a final contractor was selected from a shortlist to carry out the work. At the time of writing, work has begun and is due to be completed in June 2024.



Some of the EMI team in Rokon



The Juba Campus

A large EMI team visited South Sudan again in late 2022 focused on redevelopment of the Juba site of TEU, currently occupied by the Bishop Gwynne School of Theology and the School of Law, as well as student accommodation and administrative offices. Topographic surveys were carried out, boundary lines established, and a full engineering plan and architectural design for the redevelopment have been completed by EMI, in partnership with TEU's Engineer and Project Director.

Funding and detailed plans for construction have been agreed with Anglican Aid Australia, and

building is due to begin in September 2024.

It is evident that the partnership between TEU and EMI is very effective, with its shoulder-to-shoulder approach to partnership and capacity building. ECSSSUP is grateful for the expertise and resources EMI is providing for these projects.

Maturing Financial Management

ECSSSUP organised and financed the provision of Quick Books cloud software for TEU to enable more effective and efficient financial management, including the provision of data for audit purposes. A key challenge has been that South Sudanese Pounds (SSP), the currency widely used alongside USD in South Sudan, is not currently supported by Quick Books and ECSSSUP successfully lobbied for it be added as a currency to the system. ECSSSUP's Treasurer, Wendy Fry, continues to work closely with TEU's Director of Finance on this implementation, as well as wider financial reporting, the audit and yearly budgeting. Utilising the cloud version of Quick Books, rather than the current desktop version, makes TEU's commitment to transparency, automation, and retention of data for auditing much easier.

Towards a multi-campus vision for TEU

TEU is continuing to relate to its affiliated institutions in Maridi, Wau and Kajo Keji. In order to enable these colleges to offer university accredited programmes, they will need to deliver the same curriculums as TEU in Juba, and ensure they have sufficient numbers of staff with postgraduate qualifications that are authenticated by the Government of South Sudan. For some, this is a difficult hurdle to overcome, and a focus of TEU's work in the coming year will be to enable this to take place so that the multi-campus vision of TEU becomes a reality.



Some of the core TEU staff team working together in Juba

MAIN ACTIVITIES AND ACHIEVEMENTS - ECSSSUP

Changes to the ECSSSUP Trustee Board and Advisory Group

ECSSSUP's Founder and Chair, Eeva-Maria John, and long-standing Trustee, Ron Hart, completed the maximum number of terms allowed in 2023. This meant that ECSSSUP saw a number of changes to the Trustee Board. Hanna John was appointed Chair of Trustees in June, and three new trustees were appointed, including a new Treasurer. They bring a wealth of expertise and skills to ECSSSUP, including theological education, financial acumen and mission-based relief and development work. Both Eeva-Maria and Ron remain actively involved in ECSSSUP/TEU, Eeva-Maria as Interim Vice Chancellor of TEU and Ron in a voluntary capacity specifically acting as ECSSSUP liaison with TEU for the Rokon Fence project. The "refreshed" trustee board took the opportunity to review and update all key ECSSSUP policies to ensure alignment with good governance criteria laid out by the Charity Commission, including Safeguarding, Trustee Code of Conduct, Trustee Appointments, Trustee Expenses, Data Protection, Equality, Diversity & Inclusion and Risk Management.

New members also joined the Advisory Group, which in 2023 agreed to hold fewer formal meetings but continue to have regular touchpoints with the ECSSSUP Trustee Board. Individual Advisors continued to step in to provide support and advice aligned to their area of interest and expertise.

Developing new partnerships for TEU

Thanks to contacts from ECSSSUP's Advisors, ECSSSUP brokered two new partnerships for the benefit of TEU, Canterbury Christ Church University and ScholarLeaders.

Members of ECSSSUP and TEU met twice with the Vice Chancellor and other senior leaders at **Canterbury Christ Church University**. Together, we are exploring five key areas of potential mutual benefit to both Canterbury Christ Church University and TEU:

1. Embedding good practice in governance
2. Developing contextually relevant and pedagogically imaginative curriculums
3. Offering development opportunities for teaching staff
4. Developing digital infrastructure for teachers, learners and administrators
5. Exploring shared identities as church-foundation universities in different contexts



Members of TEU and Canterbury Christ Church University

Three productive meetings were also held between ECSSSUP Trustees, TEU senior leadership and **ScholarLeaders Vital Sustainability Initiative**. This led to a mutual Partnership Agreement being signed by both TEU and VSI, which formally committed both parties to work together to enable TEU to define and pursue its mission, and for VSI to provide coaching and mentorship to senior TEU staff as they seek to define and implement their strategic plans. In early 2024, VSI will collate responses to surveys and key information from each college ahead of an in-person visit to start defining TEU's strategic plan and develop leadership capacity.

Following a successful application to the **St Augustine Foundation** in 2022 for funds to develop a strategy to design and implement digital infrastructure for TEU (including its participating colleges) and to develop theological education, ECSSSUP trustees were actively involved in drafting these in collaboration with TEU staff and partners. Given the time pressures on TEU staff and their critical role in developing the strategy to ensure it is fit for the local context, both the digital and pedagogical strategies have been pushed back to 2024.

ECSSSUP is grateful to Canterbury Christ Church University, ScholarLeaders and the St Augustine Foundation for their partnership and are excited to see how these relationships unfold for the benefit of TEU in 2024.

ECSSSUP's role in Fundraising

ECSSSUP continued in its role as a fundraising partner to TEU by maintaining good relationships with a number of existing funders. ECSSSUP attended the Salisbury Diocese Sudans Day, AFRECS Board Meetings, and The Episcopal Church 'Sudan and South Sudan Network Group,' to mention a few. ECSSSUP worked closely with Dr Joseph Bilal (Deputy Vice Chancellor for Administration & Finance) to help him prepare for a fundraising trip to the US, funded and arranged by AFRECS. We also continued developing relationships with senior members of The Relay Trust, who are providing funds for TEU salaries, and worked together to ensure partner reporting and ways of working with TEU are effective and not duplicative. Maintaining a good relationship with the Bristol Breakfast Rotary Club also resulted in them donating funds towards the establishment of TEU's legal committee, a vitally important project which will enable TEU to be more self-sustainable in the future.

ECSSSUP made several applications to grant-making organisations to fund both TEU operational costs and specific projects / needs. Unfortunately, applications to The Jomati Foundation and SCORE (Salisbury Catholic OutReach) were unsuccessful. However the funds from the significant grant made by the Community of St Denys for the construction of the fence for the new campus in Rokon were received by ECSSSUP on behalf of TEU, and all three parties are working together alongside EMI to ensure the funds are invested wisely before being transferred in phases to TEU based on successful delivery of agreed outcomes.

ECSSSUP is very grateful for the ongoing partnership of all these funders, without whom TEU would not be able to have progressed as significantly as they have done so this past year.

Growing the supporter base and donations from individuals and churches

In 2023, ECSSSUP was committed to contributing towards the operational costs of TEU including staff salaries – you can find more in the finance section. Achieving this goal continues to be a major challenge, especially since the final two quarters of 2023 showed a decrease in monthly unrestricted income. Increasing regular giving and making further applications to relevant grant-giving organisations to enable TEU's strategic priorities remains a priority for the charity.

ECSSSUP sent out 7 newsletters to supporters throughout the year. A church in Salisbury Diocese has recommitted to supporting TEU with an annual donation of £5,000. 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.

Another successful Annual Meeting was held online in October 2023 with around 25 attendees, including long-term supporters of TEU/ECSSSUP, ECSSSUP's Patron, Caroline Welby, and guest speaker Prof Esther Mombo from St Paul's University, Kenya. It gained positive feedback and remains a good way of stimulating interest and maintaining connections. It is hopeful that it may bring further financial support also.

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 2023, using its trustees, advisors, funders and new partners, who together bring expertise across higher education, fundraising, and strategic development.

Quarterly reports from ECSSSUP are shared with TEU to promote transparency and accountability. ECSSSUP continues to work with TEU's leadership team to build capacity in this area.



The Governing Council at its inaugural meeting in Juba

Structure, Governance and Management

Constitution

The charity was registered as a Charitable Incorporated Organisation (CIO) on 5th 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 14.

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 is in favour. Up to now, all appointments have been unanimously agreed.

The charity also has a group of Advisors to assist the trustees in providing the expertise necessary to support the work of TEU. There are currently eight Advisors, 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 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

ECSSSUP received a grant of £810,000 from the Community of St. Denys during the year, to build a fence and main entrance gate at the Rokon site. The money was put on deposit whilst preparations were made, resulting in £7,955 bank interest received in the year (2022 £11). The project is being managed in partnership with TEU and EMI, overseen by Dr Eeva John the VC of the university, and chair of ECSSSUP when the grant was secured. ECSSSUP remains committed to ensuring all donations received go directly to TEU despite now being classified as a large charity and is run entirely by volunteers.

The net surplus at the year-end was £793,589 (2022 £79,859). Income of a restricted nature of £810,795 (2022 £5,200) was received during the year. The total reserves at the end of the year stood at £813,631 (2022 £20,042), of which £787,510 (2022 £5,200) was of a restricted nature.

Reserves policy

Reserves stood at £813,631 at 31st December 2023, of which £787,510 was restricted. £783,250 of the restricted fund was for the Rokon Fence project, due to be completed June 2024.

Unrestricted funds are held to meet the commitment to The Episcopal University of a US\$75,000 annual grant, paid in quarterly instalments (US\$18,750 approximately equal to £15,000), for salaries and running costs. The trustees have agreed it would be desirable to have an unrestricted reserve balance that covers a quarterly instalment of £15,000. At the end of 2023 unrestricted reserves were £26,121, with additional funds potentially available for the Rokon project.

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. Regarding 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 act in accordance with the circumstances.

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 operation.

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:

Hanna John

.....

H.R John
Chair of trustees

Wendy Fry

.....

Wendy E Fry
Treasurer | Trustee

Date: May 31 2024

CHARITY INFORMATION

Address	15 Gibson Close Waterbeach Cambridge CB25 9HY	
Charity Registration Number	1157335	
Trustees	Dr Eeva-Maria M John (resigned as Chair 12 June 2023) Ronald G Hart (resigned 13 June 2023) Hanna R John (Appointed Chair 12 June 2023) Suzan Voga-Duffee Wendy E Fry (appointed 22 May 2023) Eileen F Davis (appointed 24 April 2023) Stephen R Dinsmore (appointed 12 April 2023)	
Advisory Board	John V Wood Kay Hunter-Johnston Stephen Spencer Alex Simm Nicholas Ramsden Christopher Rider (appointed August 2024) Onyaglanu Idoko (appointed November 2024)	
Patron	Caroline Welby	
Correspondent	Dr Eeva-Maria M John	
Bankers	CAF 25 Kings Hill Avenue Kings Hill West Malling Kent M	Kingdom Bank Media House Padge Road Beeston Nottingham NG9 2RS
Independent Examiner	Joshua 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 & Sudan University Partnership

I report to the trustees on my examination of the accounts of Episcopal Churches of South Sudan & Sudan University Partnership (the Charity) for the year ended 31st December 2023.

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

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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

Joshua Kingston

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

Date: May 31 2024

STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
Income from:		£	£	£	£
Investments - Bank interest		7,955	-	7,955	11
Donations and grants	2	57,433	810,795	868,228	75,719
Total		65,388	810,795	876,183	75,730
Expenditure on:					
Charitable activities	3	54,109	28,485	82,594	155,589
Total		54,109	28,485	82,594	155,589
Net income/(expenditure) and net movement in funds	6	11,279	782,310	793,589	(79,859)
Reconciliation of funds					
Total funds brought forward	12	14,842	5,200	20,042	99,901
Total funds carried forward	12	26,121	787,510	813,631	20,042

**The note on pages 19 to 24 form part of these financial statements.
See note 7 for fund accounting comparative figures.**

BALANCE SHEET

As at 31 December 2023

	Note	2023 £	2022 £
Current Assets			
Cash at bank and on deposit		812,233	23,362
Debtors	10	2,574	-
		<u>814,807</u>	<u>23,362</u>
Creditors: amounts falling due within one year	11	(1,176)	(3,320)
		<u>813,631</u>	<u>20,042</u>
Net assets			
The funds of the charity			
Restricted funds	12	787,510	5,200
Unrestricted funds	12	26,121	14,842
		<u>813,631</u>	<u>20,042</u>
Total charity funds			

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

Hanna John

.....
H.R. John
Chair of trustees

Wendy Fry

.....
Wendy E Fry
Treasurer | Trustee

Date: May 31 2024
.....

**The note on pages 19 to 24 form part of these financial statements.
See note 7 for fund accounting comparative figures.**

CASH FLOW STATEMENT

Year Ended 31 December 2023

	Note	2023 £	2022 £
Cash inflow from operating activities	A	780,916	(80,550)
Non-operational cash flows:			
Investing activities			
Investment income		7,955	11
Net cash inflow/outflow for the year	B	<u>788,871</u>	<u>(80,539)</u>

Cashflow Restrictions

Charity law prohibits the use of net cash flows on any endowed or restricted fund to offset net cash outflows on any fund outside its own objects, except on special authority. In practice this restriction has not had any effect on cash flows for the year.

A. Reconciliation of net movement in funds to net cash inflow from operating activities

	TOTAL 2023 £	TOTAL 2022 £
Statement of Financial Activities : net movement in funds	793,589	(79,851)
Investment income	(7,955)	(11)
(Decrease) in creditors: current liabilities	(2,144)	(680)
(Increase) in debtors : current assets	(2,574)	-
	<u>780,916</u>	<u>(80,550)</u>

B. Analysis of cash during the year

	2023 £	2022 £	Change £
Cash at bank and on deposit	<u>812,233</u>	<u>23,362</u>	<u>788,871</u>
	2022 £	2021 £	Change £
Cash at bank and in hand	<u>23,362</u>	<u>103,901</u>	<u>(80,539)</u>

The note on pages 19 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

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.

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.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

1. Accounting Policies (continued)

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 2023 £	Total funds 2022 £
Donations from:				
Individuals	36,087	-	36,087	53,801
Churches	12,453	-	12,453	7,700
Trusts	1,220	-	1,220	5,610
Grants	-	810,795	810,795	5,200
Gift aid recovered	7,673	-	7,673	3,408
	57,433	810,795	868,228	75,719

Income from donations and grants in the prior year was unrestricted, except for a £5,200 grant.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

2. Income from: Donations and grants (continued)

ECSSSUP has not received any funds from government contracts.

ECSSSUP received £2,453 from outside the UK.

3. Expenditure on: Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Grants made (note 4)	51,884	26,675	78,559	152,738
Travel and subsistence	525	1,735	2,260	1,200
Printing	263	-	263	-
Bank and other charges	141	75	216	331
Governance costs (note 5)	1,296	-	1,296	1,320
	54,109	28,485	82,594	155,589

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:

	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
The Episcopal University (South Sudan)	51,884	24,907	76,791	143,535
Engineering Ministries International	-	1,768	1,768	9,203
	51,884	26,675	78,559	152,738

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

5. Governance costs

	2023 £	2022 £
Independent examiner's fee	1,176	1,320
QuickBooks consultant	120	-
	<u>1,296</u>	<u>1,320</u>

6. Net income / (expenditure) for the year

Is stated after charging:

	2023 £	2022 £
Independent examiners fee	<u>1,176</u>	<u>1,320</u>

No Trustees have been reimbursed for their out of pocket travel expenses (2022: £nil). No Trustee received any remuneration during the year

7. Statement of Financial Activities comparative figures

	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £
Income from:			
Investments - bank interest	11	-	11
Donations and grants	70,519	5,200	75,719
Total	<u>70,530</u>	<u>5,200</u>	<u>75,730</u>
Expenditure on:			
Charitable activities	155,589	-	155,589
Total	<u>155,589</u>	<u>-</u>	<u>155,589</u>
Net income/ (expenditure) and net movement in funds	(85,059)	5,200	(79,859)
Reconciliation of funds			
Total funds brought forward	99,901	-	99,901
Total funds carried forward	<u>14,842</u>	<u>5,200</u>	<u>20,042</u>

8. Employees

The charity has no employees.

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

9. Taxation

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

10. Debtors

	Total 2023 £	Total 2022 £
Gift aid recoverable	2,574	-
	<u>2,574</u>	<u>-</u>

11. Creditors

	Total 2023 £	Total 2022 £
Accruals	1,176	1,320
Grant commitments	-	2,000
	<u>1,176</u>	<u>3,320</u>

12. Movement in funds

	At 1 Jan 2023 £	Income £	Expenditure £	At 31 Dec 2023 £
Restricted funds				
St Augustine Foundation	5,200	-	1,735	3,465
Community of St. Denys	-	810,000	26,750	783,250
Other	-	795	-	795
	<u>5,200</u>	<u>810,795</u>	<u>28,485</u>	<u>787,510</u>
Unrestricted funds				
General funds	14,842	65,388	54,109	26,121
	<u>14,842</u>	<u>65,388</u>	<u>54,109</u>	<u>26,121</u>
Total funds	<u>20,042</u>	<u>876,183</u>	<u>82,594</u>	<u>813,631</u>

NOTES TO THE FINANCIAL STATEMENTS

Year Ended 31 December 2023

12. Movement in funds (continued)

	At 1 Jan 2022	Income	Expenditure	At 31 Dec 2022
	£	£	£	£
Restricted funds				
St Augustine Foundation	-	5,200	-	5,200
	-	5,200	-	5,200
Unrestricted funds				
General funds	99,901	70,530	(155,589)	14,842
	99,901	70,530	(155,589)	14,842
Total funds	99,901	75,730	(155,589)	20,042

St Augustine Foundation

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

Community of St. Denys

This fund represents a grant from the Community of St. Denys for the construction of a fence for the new university site at Rokon.

Other

This includes a donation for a scholarship and a donation for the legal office.

13. Related Party Transactions

There are no related party transactions.

