

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales · Charity number 1180881

Details

Other names SCA, THE SUDAN CHURCH ASSOCIATION

Status Registered

Legal form CIO

Registered 2018-11-28

Register [View on the Charity Commission register](#)

Contact

Address 23 Leylands Lane
Bradford
West Yorkshire
BD9 5PX

Phone 07981791066

Email TREASURER@CASSS.ORG.UK

Website www.casss.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN THE PROVINCES OF THE EPISCOPAL CHURCH OF SUDAN AND THE EPISCOPAL CHURCH OF SOUTH SUDAN; AND4.2. THE RELIEF OF POVERTY IN SUDAN AND SOUTH SUDAN.

Activities: Provision of financial and other support to the Episcopal Church of Sudan and the Episcopal Church of South Sudan to enable to address effectively the needs (both spiritual and material) of the people they serve. This is mostly done through the provision of grants, advice and support of personnel.

Classification

- **How:** Makes Grants To Organisations
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- South Sudan
- Sudan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£269,514	£227,078	-	-
2023-12-31	£355,680	£430,743	-	-
2022-12-31	£202,793	£220,146	-	-
2021-12-31	£352,827	£169,309	-	-
2020-12-31	£104,568	£110,334	-	-

Trustees

Name	Role	Appointed
Rev IAN MALCOLM WALLACE	Chair	2018-11-28
Dr Tabita Botros Teia Shokai		2024-06-15
ELIZABETH NEWPORT		2020-09-23
JOANNA FRANCES HUNT		2018-11-28
JOHN ROBERT POOLE		2018-11-28
MARY MARGARET BROOKS		2018-11-28
Pauline Jean Walker		2018-11-28
REVD IAN WOODWARD		2018-11-28
Rev ANDREW CHARLES WHEELER		2018-11-28
Rev Graham Charles Buttanshaw		2023-11-10
Rev JOANNA UDAL		2021-07-14
Rev MICHAEL JOCELYN JAMES PAGET-WILKES		2018-11-28
TIMOTHY FLATMAN		2018-11-28
Wendy Elizabeth Fry		2019-06-15

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales - Charity number 1180881

Accounts

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2024

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

Throughout 2024 CASSS has played a major role in supporting the Episcopal Church of Sudan (ECS) through the long months of the dreadful civil war that has devastated that country and its population. Not only were we on hand to support and encourage the Provincial Team as they re-established a temporary Provincial Office in Port Sudan, but we were also able to convene the Sudan Roundtable of supporting organisations to co-ordinate support to ECS and provide substantial funding to enable the ECS not only to survive, but also to play a significant part in providing relief aid to the population of Sudan.

During the year we received a 'Survival Budget' from Archbishop Ezekiel Kondo. This resulted in CASSS launching its first ever appeal to fund it. Our supporters

responded with great generosity and we were able to raise £43,308. To that we added a core grant of £40,000 and also handled £39,000 received from other organisations which can't get funding through to Sudan. When combined with the contributions of other Roundtable members, the Survival Budget was fully funded.

The problem then arose as to how to get the funds to the ECS Provincial accounts as the banking system in Sudan has all but failed and western banks were unwilling to make any transfers. Thankfully CASSS had previously transferred funding to ECS for another project and was able to give permission for these funds to be used until such time as we could solve the problem. Providentially, we identified another way of transferring funds through a company called StoneX, which specialise in such complex transfers. After a couple of trial transfers, it was clear that StoneX were as good as their word and were able to get the funds through at a competitive exchange rate. As a result, other members of the Roundtable have now adopted the same route for transferring funds, providing a reliable stream of funding for ECS.

For its part, through the Survival Budget ECS has succeeded in keeping 77 church centres staffed, providing hope and encouragement for the people in the midst of devastation and starvation and acting as hubs for the distribution of relief aid. In major visitation programmes, Archbishop Ezekiel has visited some of these church centres to provide leadership and encouragement: these churches dotted across the country have been beacons of light in the midst of great darkness.

Tragically the civil war continues unabated with almost daily reports of a new battle. This has led to speculation that Sudan may fragment under different governments, but in the midst of this confusion the ECS remains united and an example of hope and unity across tribal boundaries. CASSS has continued to play a role in keeping people informed about the tragedy in Sudan when it sometimes seemed that the world had forgotten the problem. We produced a series of news updates throughout the year as part of our appeal strategy which have played a small part in trying to fill the news vacuum.

The conflict in Sudan has also had an impact on its neighbour, South Sudan. Revenues from the sale of oil have plummeted as the export pipeline has been disrupted and this has led to renewed tensions between the various factions within the government of South Sudan. At the time of writing there are fears that South Sudan may itself be on the precipice of yet another civil war and we are praying fervently that all parties will draw back from the brink. The Episcopal Church of South Sudan (ECSS) has been playing its part in seeking to encourage peace rather than conflict and, with fellow church leaders, has issued a call for peace through the South Sudan Council of Churches. CASSS has continued to support ECSS with an annual grant to sustain the running costs of the Provincial Office and with capacity building support, particularly in the area of the Provincial Finance Office. The Provincial Guesthouse, which CASSS helped to fund, is also providing some income to the Province to sustain its work.

Our scholarship support for two members of the Shokai Theological College who were displaced from Omdurman continued, and towards the end of the year we

were also exploring apprenticeship training for three Mother's Union leaders in refugee care and the management of programmes. Our hope is that these leaders will be able to carry their new-found skills back to Sudan when they can return.

The Review has continued to be published twice a year along with e-mailed bulletins and the dissemination of news via our website. We also have a full and active trustee body that meets regularly, either through the periodic meetings of the Trustee Board or through the regular Standing Committee meetings on Zoom. In line with the constitutional changes that we made back in 2018 we have also been able to deal with a number of decisions between meetings via e-mail. Overall the charity remains strong and active in its support for the Episcopal Churches of Sudan and South Sudan and we long for peace and just government to enable both churches to flourish.

Risk Management

The Trustees maintain a risk analysis for factors that might adversely affect the Association's work, outlining management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Together with other partners, we are closely monitoring the effects of the current war in Sudan to understand what effective support can be given to ECS.

Financial Review

Our income from members is the highest it has been in the last ten years, even before taking into account legacies received from the estate of Yvonne Rich, Rhoda Scott and C E Denning. The level of giving is seen not just in the committed response to the crisis in Sudan but also in general support, and the increased personal giving has enabled us to claim more in Gift Aid.

In contrast, funding we receive from other organizations for Sudan is down, and in future years is likely to fall further as we have been instrumental in establishing a method for them to transfer funding to ECS direct, a far more satisfactory solution.

Income from dividends was slightly down, but that from interest shows a large increase as we had high cash holdings due to the legacies received, and use high interest deposit accounts. Our one remaining fundraising effort, sales of mint postage stamps, also yielded its highest profit for three years. We are grateful for the efforts of Jill Parry who manages this work on her own.

The accounts shows a substantial surplus, attributable to the legacies received this year, but we did not hold back on providing support grants to ECS and ECSS. Both were given significant funding to sustain their core activities, and for ECS (together with other partners) we fully played our part in providing relief support.

In addition, the accounts this year also include recognition that we are now holding £95,626 specifically for capital building works in Sudan, to be released when peace and security returns.

Reserves Policy -

The Association holds considerable reserves which have been deliberately built up over many years. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, but its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. One third of the members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election. The Officers are subject to annual appointment.

Those who served during the year covered by this Report were:

Mary Brooks	Revd Graham Buttanshaw
Tim Flatman	Wendy Fry
Joanna Hunt	Elizabeth Newport
Revd Michael Paget-Wilkes	John Poole
Dr Tabita Shokai (<i>from June '24</i>)	Revd Joanna Udal
Revd Pauline Walker	Revd Ian Wallace
Revd Andrew Wheeler	Revd Canon Ian Woodward

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

Administrative Information

Registered address:

23 Leylands Lane, Bradford BD9 5PX

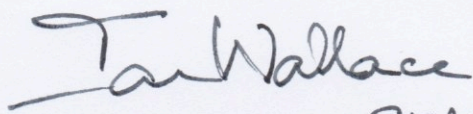
Correspondence addresses:

Hon Secretary: 76 Warminster Road, Bathampton, Bath BA2 6RU

Hon Treasurer: 23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on: 3rd April 2025

Signed by:


CHAIR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report to the trustees on my examination of the accounts of the Church Association for Sudan & South Sudan (the Association) for the year ended 31 December 2024.

Responsibilities and basis of report

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

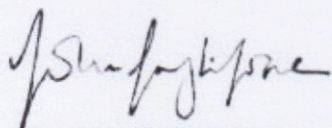
I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Association 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.



John Arthur Inglis-Jones

Chartered Management Accountant, Chartered Global Management Accountant
The Old Livery, 28-30 Main Street, Felton, Morpeth, Northumberland NE65 9PN

03 March 2025

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds 2023 £
INCOME AND ENDOWMENTS from:					
<i>Donations and legacies</i>					
- Individuals		21,360	15,020	36,380	36,101
- Tax refunds		4,186	2,271	6,457	2,781
- Other organisations		1,144	64,491	65,634	168,903
- Legacies		119,706	-	119,706	113,293
Sub total: Donations and legacies		<u>146,395</u>	<u>81,782</u>	<u>228,177</u>	<u>321,078</u>
<i>Trading activity</i>					
Mint stamp trading	2	14,102	-	14,102	11,696
<i>Investments</i>	3	25,138	2,097	27,235	22,906
Total income		<u>185,635</u>	<u>83,879</u>	<u>269,514</u>	<u>355,680</u>
EXPENDITURE on:					
<i>Charitable activities:</i>					
Support of ECS & ECSS	4	94,107	112,112	206,219	411,100
Church Association Review & website		8,085	-	8,085	9,682
Visits to or from ECS & ECSS		2,581	-	2,581	288
Sub total: Charitable activities		<u>104,773</u>	<u>112,112</u>	<u>216,885</u>	<u>421,070</u>
<i>Raising funds:</i>					
Mint stamp trading	2	10,193	-	10,193	9,628
<i>Other:</i>		-	-	-	45
Total expenditure		<u>114,966</u>	<u>112,112</u>	<u>227,078</u>	<u>430,743</u>
Net income/(expenditure)		70,669	(28,233)	42,436	(75,063)
<i>Gains/(losses) on investment assets:</i>		27,336	-	27,336	38,755
Net movement in funds		<u>98,005</u>	<u>(28,233)</u>	<u>69,772</u>	<u>(36,308)</u>
Reconciliation of funds					
Total funds b/fwd at 1 January		594,375	167,912	762,288	798,596
Total funds carried forward		<u>692,380</u>	<u>139,679</u>	<u>£832,059</u>	<u>£762,288</u>

The comparative figures for each fund for last year are given in Note 10 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

BALANCE SHEET AT 31 DECEMBER 2024

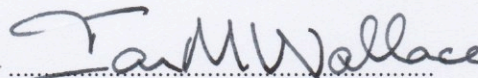
	Notes	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS			
Investments	9	<u>£645,948</u>	<u>618,612</u>
CURRENT ASSETS			
Cash at Bank		£264,432	162,397
Stock of mint stamps		£763	288
Debtors	6	<u>£19,397</u>	<u>20,274</u>
Total: Current assets		£284,592	182,959
LIABILITIES			
Creditors: amounts due within one year	7	<u>£98,481</u>	<u>39,283</u>
Net Current assets:		<u>£186,111</u>	<u>143,676</u>
TOTAL NET ASSETS		<u><u>£832,059</u></u>	<u><u>£762,288</u></u>
FUNDS ANALYSIS			
Unrestricted funds	8	692,380	594,375
Restricted funds		139,679	167,912
Total Net Assets:		<u><u>£832,059</u></u>	<u><u>£762,288</u></u>

The notes on the following pages form part of these accounts.

Approved by the Trustees on

3rd April 2025

and signed on their behalf by


CHAIR

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2019), on the basis that CASSS is a public benefit entity as defined in FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with any of its charitable objects.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a restricted fund at the year end is carried forward as a balance on that fund.

The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Related Party Transactions

There have been no related party transactions in the reporting period.

g Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

h Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

i Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2023 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2024</u>	<u>2023</u>
Turnover	14,102	11,696
Cost of sales	(10,193)	(9,578)
Administrative expenses	-	(49)
Net surplus	<u>3,909</u>	<u>2,068</u>

3. INVESTMENT INCOME

Dividends on managed funds	19,068	19,282
Interest received	8,167	3,623
	<u>27,235</u>	<u>22,905</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2024</u>	Total <u>2023</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	91,178	2,930	94,107	163,517
Sudan Church Review, & CASSS website	7,970	-	115	8,085	9,682
Visits to or from ECS & ECSS	2,544	-	37	2,581	288
	<u>10,514</u>	<u>91,178</u>	<u>3,081</u>	<u>104,773</u>	<u>173,487</u>
Restricted Funds					
Grants to ECS & ECSS	-	112,112	-	112,112	247,583
Total Funds	<u>10,514</u>	<u>203,290</u>	<u>3,081</u>	<u>216,885</u>	<u>421,070</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2023 accounts).

Reports commissioned £200 (£870); meeting room hire including Zoom facility £861 (£868); travel to meetings £1,182 (£1,140); bank charges £739 (£488); administration £99 (£336). Total: £3,081 (£3,604)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, 7 (last year 6) trustees reported UK travel and administration costs totalling £2,020 (£1,864). Of those expenses £672 (last year £371) were returned by them as unrestricted voluntary contributions in support of the charitable activities of the Association, plus £286 visit to ECS costs.

The Association is run by volunteers and has no paid staff.

	<u>2024</u>	<u>2023</u>
6. DEBTORS	Unrestricted	Unrestricted
Donations receivable	2,608	10,150
Tax recoverable	4,000	2,400
Dividends & interest due	810	2,151
Prepayments	-	5,539
Other amounts receivable	11,979	34
	<u>19,397</u>	<u>20,274</u>
7. LIABILITIES		
Grants pending : ECS rebuilding	95,626	21,561
Amounts payable	2,855	17,722
	<u>98,481</u>	<u>39,283</u>

8. FUND MOVEMENTS IN THE YEAR

		1st Jan <u>2024</u>	<u>Income</u>	<u>Expense</u>	<u>Transfers</u>	Gains & losses	31st Dec <u>2024</u>
Unrestricted funds		594,375	185,635	(114,966)	-	27,336	692,380
Restricted funds							
Carlisle Bursary	a	97,912	6,100	(9,446)	-	-	94,566
ECS Survival Appeal	b	11,130	43,308	(41,449)	-	-	12,989
ECS Translations Department	c	32,343	1,570	(33,898)	-	-	15
ABC ECS Anglican Communion Fund	d	8,612	-	(339)	-	-	8,273
ECSS Bishops Discretionary	e	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	f	1,438	-	-	-	-	1,438
Gifts for particular Dioceses & purposes	g	14,506	32,901	(26,980)	-	-	20,427
Totals for restricted funds		167,912	83,879	(112,112)	-	-	139,679
Total for all funds		<u>762,288</u>	<u>269,514</u>	<u>(227,078)</u>	-	<u>27,336</u>	<u>832,059</u>

a. The Bursary Fund was established to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training.

b. Funding received in response to a special appeal for relief funding for ECS.

c. Funding received to support work of ECS Translations Department.

d. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

e. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

f. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

g. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	<u>2024</u>	<u>2023</u>
Market value at 1st January	618,612	581,515
Additions at cost	-	76,373
Disposals at book value	-	(78,030)
Revaluation gains/(losses)	27,336	38,755
Market value at Balance Sheet date	<u>£645,948</u>	<u>£618,612</u>
Investments at market value comprised:		
BlackRock Charities UK	94,069	89,068
CBF Fixed Interest Fund	4,841	4,699
CBF Investment Fund	211,693	206,956
COIF Fixed Interest Fund	27,371	26,559
COIF Investment Fund	150,607	147,279
Epworth Equity Fund	91,368	79,728
M&G Charifund	65,999	64,322
	<u>£645,948</u>	<u>£618,612</u>
Historical cost as at 31 December	<u>£404,234</u>	<u>£404,234</u>

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2023

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	19,152	16,949	36,101
- Tax refunds	2,781	-	2,781
- Other organisations	1,835	167,068	168,903
- Legacies	13,293	100,000	113,293
Sub total: Donations and legacies	<u>37,061</u>	<u>284,017</u>	<u>321,078</u>
<i>Trading activity</i>			
Mint stamp trading	11,696	-	11,696
<i>Investments</i>			
	20,578	2,328	22,906
Total income	<u>69,335</u>	<u>286,345</u>	<u>355,680</u>
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	163,517	247,583	411,099
Sudan Church Review & CASSS website	9,682	-	9,682
Visits to or from ECS & ECSS	288	-	288
Sub total: Charitable activities	<u>173,487</u>	<u>247,583</u>	<u>421,070</u>
<i>Raising funds:</i>			
Mint stamp trading	9,628	-	9,628
<i>Other:</i>			
	45	-	45
Total expenditure	<u>183,160</u>	<u>247,583</u>	<u>430,743</u>
Net income/(expenditure)	(113,825)	38,762	(75,063)
<i>Gains/(losses) on investment assets:</i>	38,755	-	38,755
Net movement in funds	(75,070)	38,762	(36,308)
Total funds b/fwd at 1 January	669,446	129,150	798,596
Total funds carried forward	<u>594,376</u>	<u>167,912</u>	<u>762,288</u>

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales - Charity number 1180881

Accounts

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2023

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

Supporting the Episcopal Churches in Sudan and South Sudan doesn't seem to get any easier as the years roll by, and 2023 has been another challenging year for the charity. Happily, we were able to resolve our banking difficulties early in the year which has meant that income began to flow again and we have been able to transfer funds to ECS and ECSS. A claim for compensation was rejected. The trustees decided not to pursue the matter further given our dependence on our bank to transfer funds to Sudan and South Sudan.

It wasn't long, however, before the next challenge was upon us. In April a para-military group known as the Rapid Support Force attacked the Sudanese Armed Forces, and a bitter civil war has ensued in Sudan. Almost 9 million people have

been displaced from their homes making it the world's worst humanitarian crisis. The food supply has been seriously disrupted and many people now face starvation as a result.

The Episcopal Church has continued functioning throughout, with local pastors actively serving their congregations. Archbishop Ezekiel Kondo put together a survival plan, to distribute relief supplies through 77 church centres, and we responded by launching an appeal (believed to be the first in our history) to help fund his plan. The response from supporters was very generous and, working with other partners, we managed to meet the Archbishop's target, transferring funding to the displaced Provincial Office in Port Sudan. In comparison a report from the Vatican says that the Catholic Church in Sudan has been reduced to almost nothing. There is still no end in sight to the conflict and we are involved in funding a revised survival plan for 2024.

The situation in South Sudan has been more stable this year and one of our trustees was able to visit to begin the capacity building work in the Provincial Accounts Office that we had offered as part of the package of funding to the Juba Guesthouse. Good progress was made and further visits are planned in the coming year. There have also been good reports that the Guesthouse which we helped fund is functioning well in its vastly improved facilities and the benefits are showing in the annual accounts of the Province in terms of income generated.

Our scholarship programme has continued to support two Sudanese students training in Kenya and Egypt, and one from South Sudan training in Uganda.

During the year, our trustees met twice as a full board, and the Standing Committee met four times between those meetings using Zoom. We convened the national Sudan Roundtable three times during the year, conferring with other Christian agencies on how together we could best respond to the war in Sudan, coordinating efforts to support ECS.

We mailed out over 600 copies of our magazine both times it was produced, and also circulated a much appreciated monthly e-News about the crisis in Sudan, keeping anyone interested in touch with what life has been like there, both joys and sorrows.

We welcomed a new trustee in November and began a recruitment process for other new ones who will stand for election at the AGM. CASSS remains in good shape to meet the challenges that Sudan and South Sudan continually throw our way.

Risk Management

The Trustees maintain a risk analysis for factors that might adversely affect the Association's work, outlining management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Together with other partners, we are closely monitoring the effects of the current war in Sudan to understand what effective support can be given to ECS.

Financial Review

Our income this year tilted towards funding for restricted purposes as we lead the national appeal to support ECS in its crisis following the outbreak of a new war in Sudan. Personal giving to our general funds looks lower, but last year we received an exceptional donation from one person, and overall, our income has increased.

The appeal focussed on a humanitarian response plan prepared by ECS Provincial Office. The target of £80,000 looked daunting, but thankfully was achieved in the six-month time span over which the plan was framed. During the appeal we received £13,840 from individuals and £66,260 from organisations, but we started receiving special funding for ECS before that, within one week of the outbreak of war. From April to August, we received £34,620 special gifts for ECS over and above the appeal total.

We are grateful for legacies received from the estates of Philip Bowcock and Phyllis Pugh, the latter specifically for ECSS. We are also grateful for the efforts of Jill Parry who, during a difficult year for her, has faithfully managed our sales of mint stamps raising funds for CASSS. Whilst sales fell compared with 2022, our income was kept steady by an increased return on our investments.

Our grants to ECS and ECSS have again far surpassed our income. This was planned as part of our intention to try and help them become self-supporting. A special grant of £100,000 was given to ECS for this purpose, with ECSS having been given the same in 2022. We are gratified to see that ECSS now has steady income streams of its own, but it is saddening to have seen those that ECS was developing being totally destroyed by the current war.

Reserves Policy

The Association holds considerable reserves which have been deliberately built up over many years. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, and its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. One third of the members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election. The Officers are subject to annual appointment.

Those who served during the year covered by this Report were:

Mary Brooks	Revd Graham Buttanshaw <i>(from Nov 23)</i>
Tim Flatman	Wendy Fry
Joanna Hunt	Elizabeth Newport
Revd Michael Paget-Wilkes	John Poole
Revd Joanna Udal	Revd Pauline Walker
Revd Ian Wallace	Revd Andrew Wheeler
Revd Canon Ian Woodward	

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

Administrative Information

Registered address:

97 Canterbury Close, Yate, Bristol BS37 5TU


Correspondence addresses:

Hon Secretary: 76 Warminster Road, Bathampton, Bath BA2 6RU

Hon Treasurer: 23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on: 15th June 2024

Signed by:



CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2023

	Unrestricted funds	Restricted Funds	Total Funds	Total Funds 2022
Note	£	£	£	£
INCOME AND ENDOWMENTS from:				
<i>Donations and legacies</i>				
- Individuals	19,152	16,949	36,101	37,305
- Tax refunds	2,781	-	2,781	2,000
- Other organisations	1,835	167,068	168,903	45,058
- Legacies	13,293	100,000	113,293	85,359
Sub total: Donations and legacies	37,061	284,017	321,078	169,722
<i>Trading activity</i>				
Mint stamp trading	11,696	-	11,696	14,490
Sale of donated postcards & other items	-	-	-	50
Sub total: Trading activity	11,696	-	11,696	14,540
<i>Investments</i>				
	20,578	2,328	22,906	18,531
Total income	69,335	286,345	355,680	202,793
EXPENDITURE on:				
<i>Charitable activities:</i>				
Support of ECS & ECSS	163,517	247,583	411,100	197,084
Church Association Review & website	9,682	-	9,682	6,868
Visits to or from ECS & ECSS	288	-	288	4,206
Sub total: Charitable activities	173,487	247,583	421,070	208,158
<i>Raising funds:</i>				
Mint stamp trading	9,628	-	9,628	11,988
Sub total: Raising funds	9,628	-	9,628	11,988
<i>Other:</i>				
	45	-	45	-
Total expenditure	183,160	247,583	430,743	220,146
Net income/(expenditure)	(113,825)	38,762	(75,063)	(17,352)
<i>Gains/(losses) on investment assets:</i>	38,755	-	38,755	(56,834)
Net movement in funds	(75,070)	38,762	(36,308)	(74,186)
Reconciliation of funds				
Total funds b/fwd at 1 January	669,446	129,150	798,596	872,782
Total funds carried forward	594,375	167,912	£762,288	£798,596

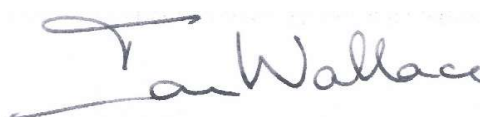
The comparative figures for each fund for last year are given in Note 10 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

BALANCE SHEET AT 31 DECEMBER 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS			
Investments	9	<u>£618,612</u>	<u>581,515</u>
CURRENT ASSETS			
Cash at Bank		£162,397	209,737
Stock of mint stamps		£288	1,005
Debtors	6	<u>£20,274</u>	<u>9,409</u>
Total: Current assets		£182,959	220,150
LIABILITIES			
Creditors: amounts due within one year	7	<u>£39,283</u>	<u>3,070</u>
Net Current assets:		<u>£143,676</u>	<u>217,081</u>
TOTAL NET ASSETS		<u><u>£762,288</u></u>	<u><u>£798,596</u></u>
FUNDS ANALYSIS			
	8		
Unrestricted funds		594,375	669,446
Restricted funds		167,912	129,150
Total Net Assets:		<u><u>£762,288</u></u>	<u><u>£798,596</u></u>

The notes on the following pages form part of these accounts.



Approved by the Trustees on 11th April 2024

and signed on their behalf by the Revd Ian Wallace, co-Chair of the Trustees

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2019), on the basis that CASSS is a public benefit entity as defined in FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a restricted fund at the year end is carried forward as a balance on that fund.

The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

g Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

h Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2023 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2023</u>	<u>2022</u>
Turnover	11,696	14,490
Cost of sales	(9,578)	(11,988)
Administrative expenses	(49)	-
Net surplus	<u>2,068</u>	<u>2,502</u>

3. INVESTMENT INCOME

Dividends on managed funds	19,282	17,162
Interest received	3,623	1,369
	<u>22,906</u>	<u>18,531</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2023</u>	Total <u>2022</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	160,000	3,517	163,517	134,400
Sudan Church Review, & CASSS website	9,600	-	83	9,682	6,868
Visits to or from ECS & ECSS	286	-	2	288	4,206
	<u>9,885</u>	<u>160,000</u>	<u>3,602</u>	<u>173,487</u>	<u>145,474</u>
Restricted Funds					
Grants to ECS & ECSS	-	247,583	-	247,583	62,684
Total Funds	<u>9,885</u>	<u>407,583</u>	<u>3,602</u>	<u>421,070</u>	<u>208,158</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2021 accounts).

Reports commissioned £870 (nil); meeting room hire including Zoom facility £868 (£348); travel to meetings £1,040 (£454); visits to ECS & ECSS nil (£4,168); administration £824 (£299). Total: £3,602 (£5,269)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, six (last year: 5) trustees reported UK travel and administration costs totalling £842 (£753). Of those expenses £371 (last year £452) were returned by them as unrestricted voluntary contributions in support of the charitable activities of the Association, plus £286 visit to ECS costs.

The Association is run by volunteers and has no paid staff.

	<u>2023</u>	<u>2022</u>
6. DEBTORS	Unrestricted	Unrestricted
Donations receivable	10,150	260
Tax recoverable	2,400	3,800
Dividends & interest due	2,151	3,828
Prepayments	5,539	-
Other amounts receivable	34	1,521
	<u>20,274</u>	<u>9,409</u>
7. LIABILITIES		
Grants pending	21,561	796
Amounts payable	17,722	2,274
	<u>39,283</u>	<u>3,070</u>

Notes to the Financial Statements for the period ended 31 December 2023 - continued

8. FUND MOVEMENTS IN THE YEAR

		1st Jan <u>2023</u>	<u>Income</u>	<u>Expense</u>	<u>Transfers</u>	<u>Gains & losses</u>	31st Dec <u>2023</u>
Unrestricted funds		669,446	69,335	(183,160)	-	38,755	594,375
Restricted funds							
Carlisle Bursary	a	103,590	5,566	(11,245)	-	-	97,912
ECS Survival Appeal	b	-	80,101	(68,971)	-	-	11,130
ECS Translations Department	c	-	41,044	(8,701)	-	-	32,343
ABC ECS Anglican Communion Fund	d	12,249	-	(3,637)	-	-	8,612
ECSS Bishops Discretionary	e	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	f	1,438	-	-	-	-	1,438
Gifts for particular Dioceses & purposes	g	9,901	159,633	(155,028)	-	-	14,506
Totals for restricted funds		129,150	286,345	(247,583)	-	-	167,912
Total for all funds		798,596	355,680	(430,742)	-	38,755	762,288

a. The Bursary Fund was established to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training.

b. Funding received in response to a special appeal for relief funding for ECS.

c. Funding received to support work of ECS Translations Department.

d. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

e. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

f. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

g. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	<u>2023</u>	<u>2022</u>
Market value at 1st January	581,515	638,349
Additions at cost	76,373	1,656
Disposals at book value	(78,030)	-
Revaluation gains/(losses)	38,755	(58,490)
Market value at Balance Sheet date	<u>£618,612</u>	<u>£581,515</u>
Investments at market value comprised:		
BlackRock Charities UK	89,068	86,769
CAF IFSL Equity Growth Fund	-	75,153
CBF Fixed Interest Fund	4,699	4,451
CBF Investment Fund	206,956	189,160
COIF Fixed Interest Fund	26,559	25,228
COIF Investment Fund	147,279	134,885
Epworth Equity Fund	79,728	-
M&G Charifund	64,322	65,870
	<u>£618,612</u>	<u>£581,515</u>
Historical cost as at 31 December	<u>£404,234</u>	<u>£363,246</u>

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	25,995	11,310	37,305
- Tax refunds	1,950	50	2,000
- Other organisations	1,725	43,333	45,058
- Legacies	6,915	78,443	85,359
Sub total: Donations and legacies	<u>36,585</u>	<u>133,137</u>	<u>169,722</u>
<i>Trading activity</i>			
Mint stamp trading	14,490	-	14,490
Sale of donated stamps & postcards	50	-	50
Sub total: Trading activity	<u>14,540</u>	<u>-</u>	<u>14,540</u>
<i>Investments</i>	17,760	771	18,531
<i>Other</i>	-	-	-
Total income	<u>68,886</u>	<u>133,908</u>	<u>202,793</u>
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	134,400	62,684	197,084
Sudan Church Review & CASSS website	6,868	-	6,868
Visits to or from ECS & ECSS	4,206	-	4,206
Sub total: Charitable activities	<u>145,474</u>	<u>62,684</u>	<u>208,158</u>
<i>Raising funds:</i>			
Mint stamp trading	11,988	-	11,988
Total expenditure	<u>157,462</u>	<u>62,684</u>	<u>220,146</u>
Net income/(expenditure)	(88,576)	71,224	(17,352)
<i>Gains/(losses) on investment assets:</i>	(56,834)	-	(56,835)
Net movement in funds	<u>(145,410)</u>	<u>71,224</u>	<u>(74,186)</u>
Total funds b/fwd at 1 January	814,856	57,926	872,782
Total funds carried forward	<u>669,446</u>	<u>129,150</u>	<u>798,596</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report to the trustees on my examination of the accounts of the Church Association for Sudan & South Sudan (the Association) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Association, 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 Association'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. I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Association 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.



John Arthur Inglis-Jones

Chartered Management Accountant, Chartered Global Management Accountant
The Old Livery, 28-30 Main Street, Felton, Morpeth, Northumberland NE65 9PN

31 March 2024

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales - Charity number 1180881

Accounts

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2022

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

2022 has been a particularly difficult year for the charity. Not only has the situation in both Sudan and South Sudan remained unsettled, but our own operating capability was seriously compromised by the unexpected closure of our bank account by Barclays Bank. Thankfully they reversed their decision just before year end, reinstating our accounts, but for two months we were without a working bank account and that led to standing orders being cancelled and a significant loss of income. We remain hugely indebted to many of our supporters who protested against the decision by Barclays and helped lobby for the account to be re-opened.

Despite receiving very little notice of the closure of our account we were able to bring scheduled grant payments forward so that all payments which were promised

to the Episcopal Churches of Sudan and South Sudan for 2022 were paid and scholarship commitments were met. On receiving good reports from the Province of South Sudan about the way they had used our initial grant to support the development of the Juba Guesthouse, the Trustees agreed to make a second significant grant and more recent reports indicate that the Guesthouse is now greatly improved and running successfully to provide an income to the Provincial Office. Two of our trustees visited in the early part of the year to assess the viability of the project and make recommendations on the on-going capacity building needs. We will be following up on their recommendations in 2023.

The Trustees also agreed to make a similar grant to the Province of Sudan to help with the finishing and fitting out of office and residential accommodation that they had built within the Cathedral Compound in Khartoum. Some of the accommodation will be occupied by the Episcopal Church of Sudan, but other parts of the building will be let out so providing an on-going income stream for that Province as well. In addition, we continued our capacity building support by helping to train and equip the accounts staff in the Provincial Office and, together with Relay Trust, are involved in helping to develop the faculty at the Shokai Bible College to enable that institution to train Sudanese ministers to a higher level. Both these initiatives involved a number of visits by Trustees to Khartoum. Since that time the nation of Sudan has again been afflicted by a vicious civil conflict which broke out in the spring of 2023 and, for a while, the Cathedral Compound found itself at the centre of the fighting between the two sides. The reports indicate significant damage to Provincial property but at this stage it is too early to assess the losses that the Episcopal Church of Sudan has suffered.

Despite the challenges that the year has thrown up there have also been signs of encouragement. Our scholarship programme is supporting two students, one training in Kenya and the other in Egypt. One very capable student graduated during the year and has returned to the Diocese of Yei to take up a senior position in the Diocesan Education Office. In addition, several trustees were privileged to meet many of the bishops from Sudan and South Sudan at a reception organised by the Salisbury Link, following the Lambeth Conference. We were grateful to have been included in that joyous occasion.

Risk Management

The Trustees maintain a risk analysis for factors that might adversely affect the Association's work, outlining management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Faced with the difficulties we had with our bank this year, we consulted with other charities, learnt from their similar experience, and have taken steps to find a second banking relationship to mitigate the risk of such an event happening again.

Together with other partners, we are closely monitoring the effects of the current war in Sudan to understand what effective support can be given to ECS.

Financial Review

Our income has held up well this year, due to our supporters' commitment to the church in Sudan and South Sudan, in spite of the difficulties caused by our bank late in the year. The loss of normal regular income that we experienced then is being addressed now.

In terms of special income, we were pleased to receive a gift from the estate of Dennis Olds to provide scholarships. In addition, because of our working relationship with ECS we have continued to manage funding from the Archbishop of Canterbury's Anglican Communion Fund.

Our fundraised income from the sale of mint stamps is down this year, perhaps mainly affected by Royal Mail strike action happening at our peak sales time, and the uncertainty caused by the introduction of barcoded stamps. We are grateful for the support of the Barnet team who retired this year, and for Jill Parry who has continued to manage sales for us.

Our grant giving reached new, high levels as we used the opportunity of the large legacy we received last year to invest in an income generation scheme in Juba. This was matched early in 2023 with funding for a similar scheme in Khartoum. We have thoroughly investigated both schemes, and are putting money in as part of our continuing hope that ECS and ECSS can in some measure be self-supporting.

The value of our investments fell this year, though not by as much as they rose in 2021. During the year we had an independent review done of our investment portfolio, and plan to use its recommendations in 2023 to update our holdings.

At year end, inflation in Sudan was 84% compared with the previous January. In South Sudan the rate was running at over 20%.

Reserves Policy

The Association holds considerable reserves which have been deliberately built up over many years. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, and its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. One third of the members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election. The Officers are subject to annual appointment.

Those who served during the year covered by this Report were:

Mary Brooks	Tim Flatman
Wendy Fry	Joanna Hunt
Elizabeth Newport	Revd Michael Paget-Wilkes
John Poole	Revd Jane Shaw (<i>until June 2022</i>)
Revd Canon Joanna Udal	Revd Pauline Walker
Revd Ian Wallace	Revd Canon Andrew Wheeler
Revd Canon Ian Woodward	

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

Administrative Information

Registered address:

97 Canterbury Close, Yate, Bristol BS37 5TU

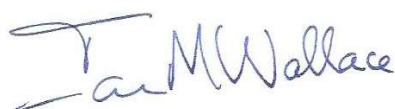
Correspondence addresses:

Hon Secretary: 76 Warminster Road, Bathampton, Bath BA2 6RU

Hon Treasurer: 23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on: 1st June 2023

Signed by:



CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2022

	Unrestricted funds	Restricted Funds	Total Funds	Total Funds 2021
Note	£	£	£	£
INCOME AND ENDOWMENTS from:				
<i>Donations and legacies</i>				
- Individuals	25,995	11,310	37,305	17,406
- Tax refunds	1,950	50	2,000	4,642
- Organisations	1,725	43,333	45,058	87,611
- Legacies	6,915	78,443	85,359	200,250
Sub total: Donations and legacies	36,585	133,137	169,722	309,909
<i>Trading activity</i>				
Mint stamp trading	14,490	-	14,490	22,029
Sale of donated postcards & other items	50	-	50	130
Sub total: Trading activity	14,540	-	14,540	22,159
<i>Investments</i>	17,760	771	18,531	18,287
<i>Other</i>	-	-	-	2,472
Total income	68,886	133,908	202,793	352,827
EXPENDITURE on:				
<i>Charitable activities:</i>				
Support of ECS & ECSS	134,400	62,684	197,084	144,893
Church Association Review & website	6,868	-	6,868	6,691
Visits to or from ECS & ECSS	4,206	-	4,206	-
Sub total: Charitable activities	145,474	62,684	208,158	151,584
<i>Raising funds:</i>				
Mint stamp trading	11,988	-	11,988	17,725
Total expenditure	157,462	62,684	220,146	169,309
Net income/(expenditure)	(88,576)	71,224	(17,352)	183,518
<i>Gains/(losses) on investment assets:</i>	(56,834)	-	(56,834)	69,349
Net movement in funds	(145,410)	71,224	(74,186)	252,867
Reconciliation of funds				
Total funds b/fwd at 1 January	814,856	57,926	872,782	619,915
Total funds carried forward	669,446	129,150	£798,596	£872,782

The comparative figures for each fund for last year are given in Note 10 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN


BALANCE SHEET AT 31 DECEMBER 2022

	Notes	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS			
Investments	9	<u>£581,515</u>	<u>638,349</u>
CURRENT ASSETS			
Cash at Bank		£209,737	30,244
Stock of mint stamps		£1,005	1,940
Debtors	6	<u>£9,409</u>	<u>204,681</u>
Total: Current assets		£220,150	236,865
LIABILITIES			
Creditors: amounts due within one year	7	<u>£3,070</u>	<u>2,432</u>
Net Current assets:		<u>£217,081</u>	<u>234,433</u>
TOTAL NET ASSETS		<u><u>£798,596</u></u>	<u><u>£872,782</u></u>
FUNDS ANALYSIS			
Unrestricted funds	8	£669,446	814,856
Restricted funds		£129,150	57,926
Total Net Assets:		<u><u>£798,596</u></u>	<u><u>£872,782</u></u>

The notes on the following pages form part of these accounts.

Approved by the Trustees on: 23rd March 2023

and signed on their behalf by:



CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2019), on the basis that CASSS is a public benefit entity within the meaning of FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a Restricted Fund at the year end is carried forward as a balance on that fund. The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

g Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

h Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2022 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2022</u>	<u>2021</u>
Turnover	14,490	22,029
Cost of sales	(11,988)	(17,725)
Administrative expenses	-	-
Net surplus	<u>2,502</u>	<u>4,304</u>

3. INVESTMENT INCOME

Dividends on managed funds	17,162	18,276
Interest received	1,369	11
	<u>18,531</u>	<u>18,287</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2022</u>	Total <u>2021</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	133,198	1,202	134,400	57,781
Sudan Church Review, & CASSS website	6,807	-	61	6,868	6,691
Visits to or from ECS & ECSS	4,168	-	38	4,206	-
	<u>10,975</u>	<u>133,198</u>	<u>1,301</u>	<u>145,474</u>	<u>64,472</u>
Restricted Funds					
Grants to ECS & ECSS	-	62,684	-	62,684	87,112
Total Funds	<u>10,975</u>	<u>195,882</u>	<u>1,301</u>	<u>208,158</u>	<u>151,584</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2021 accounts).

Meeting room hire £348 (nil); travel to meetings £454 (nil); visits to ECS & ECSS £4,168 (nil); administration £299 (£320). Total: £5,269 (£320)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, five (last year 1) trustees reported UK travel and administration costs totalling £753 (£285). Of the expenses £452 (last year £285) were returned by them as unrestricted voluntary contributions in support of the charitable activities of the Association, plus £140 visit to ECS.

The Association is run by volunteers and has no paid staff.

	<u>2022</u>	<u>2021</u>
6. DEBTORS	Unrestricted	Unrestricted
Tax recoverable & Dividends due	3,800	1,800
Notified legacy	-	200,000
Trade debtors	5,609	2,881
	<u>9,409</u>	<u>204,681</u>
7. LIABILITIES		
Grants pending	796	-
Trade creditors	2,274	2,432
	<u>3,070</u>	<u>2,432</u>

Notes to the Financial Statements for the period ended 31 December 2022 - continued

8. FUND MOVEMENTS IN THE YEAR

		1st Jan <u>2022</u>	<u>Income</u>	<u>Expense</u>	<u>Transfers</u>	<u>Gains & losses</u>	31st Dec <u>2022</u>
Unrestricted funds		814,856	68,886	(157,462)	-	(56,834)	669,446
Restricted funds							
Carlisle Bursary	a	26,113	81,326	(3,849)	-	-	103,590
ECSS Bishops Discretionary	b	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	c	1,438	-	-	-	-	1,438
ABC ECS Anglican Communion Fund	d	10,572	25,000	(23,323)	-	-	12,249
Gifts for particular Dioceses & purposes	e	17,831	27,581	(35,511)	-	-	9,901
Totals for restricted funds		57,926	133,908	(62,684)	-	-	129,150
Total for all funds		872,782	202,793	(220,146)	-	(56,834)	798,596

a. The Carlisle Bursary Fund was established during 1999 upon the retirement of the Association's former Chair, Mr Brian Carlisle CBE DSC. The fund has been set up to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training. A small group considers nominations and makes a recommendation to the trustees.

b. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

c. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

d. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

e. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	<u>2022</u>	<u>2021</u>
Market value at 1st January	638,349	610,571
Additions at cost	1,656	1,414
Disposals at book value	-	(42,985)
Revaluation gains/(losses)	(58,490)	69,349
Market value at Balance Sheet date	<u>£581,515</u>	<u>£638,349</u>
Investments at market value comprised:		
BlackRock Charities UK	86,769	89,872
CAF IFSL Equity Growth Fund	75,153	77,712
CBF Fixed Interest Fund	4,451	5,141
CBF Investment Fund	189,160	214,398
COIF Fixed Interest Fund	25,228	28,838
COIF Investment Fund	134,885	152,633
M&G Charifund	65,870	69,755
	<u>£581,515</u>	<u>£638,349</u>
Historical cost as at 31 December	<u>£363,246</u>	<u>£361,590</u>

Notes to the Financial Statements for the period ended 31 December 2022 - continued

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	17,228	178	17,406
- Tax refunds	4,642	-	4,642
- Parishes	265	-	265
- Other organisations	3,035	84,311	87,346
- Legacies	200,250	-	200,250
Sub total: Donations and legacies	<u>225,420</u>	<u>84,489</u>	<u>309,909</u>
<i>Trading activity</i>			
Mint stamp trading	22,029	-	22,029
Sale of donated stamps & postcards	130	-	130
Sub total: Trading activity	<u>22,159</u>	<u>-</u>	<u>22,159</u>
<i>Investments</i>	17,539	748	18,287
<i>Other</i>	2,472	-	2,472
Total income	<u>267,590</u>	<u>85,237</u>	<u>352,827</u>
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	57,781	87,112	144,893
Sudan Church Review & CASSS website	6,691	-	6,691
Visits to or from ECS & ECSS	-	-	-
Sub total: Charitable activities	<u>64,472</u>	<u>87,112</u>	<u>151,584</u>
<i>Raising funds:</i>			
Mint stamp trading	17,725	-	17,725
<i>Other:</i>	-	-	-
Total expenditure	<u>82,197</u>	<u>87,112</u>	<u>169,309</u>
Net income/(expenditure)	185,394	(1,875)	183,518
<i>Gains/(losses) on investment assets:</i>	69,349	-	69,349
Net movement in funds	<u>254,742</u>	<u>(1,875)</u>	<u>252,867</u>
Total funds b/fwd at 1 January	560,114	59,801	619,915
Total funds carried forward	<u>814,856</u>	<u>57,926</u>	<u>872,782</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report to the trustees on my examination of the accounts of the Church Association for Sudan & South Sudan (the Association) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Association, 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 Association'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:

1. accounting records were not kept in respect of the Association 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.



John Arthur Inglis-Jones

Chartered Management Accountant, Chartered Global Management Accountant
The Old Livery, 28-30 Main Street, Felton, Morpeth, Northumberland NE65 9PN

13 March 2023

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales - Charity number 1180881

Accounts

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2021

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

The year continued to be dominated by the global COVID pandemic which shut down international travel for much of the year and meant that the capacity building work that we had been involved in with the Episcopal Church of Sudan and the plans that we had for renewing capacity building work with the Episcopal Church of South Sudan had to be put on ice. We also continued to contend with restrictions on meetings for first half of the year. In November, just when the trustees thought they could resume meetings in person, a fresh wave of COVID struck.

Despite these constraints the trustees have continued to run the charity as best as they could using electronic media for meetings. The newly formed Standing Committee also met regularly in addition to the trustee meetings and we managed some helpful interactions with the Archbishops of both provinces. In South Sudan the grant that we had made to support the refurbishment of the Juba Guesthouse was successfully used to complete the restaurant and conferencing facilities which have both opened and are earning useful income to support the work of the ECSS. The reports and photos that we have received suggest that the standard of work is good and that a useful facility has been successfully completed. The trustees will be considering a further grant to help complete phase 2 during 2022.

The capacity building support for the Provincial Office of the ECS has had to be delivered remotely this year and we continue to support that office financially through difficult times of economic collapse in Sudan. The trustees also indicated that they would be willing to explore supporting the completion of the office building that has been developed in the Khartoum Cathedral compound so that it too might generate useful income to enable the ECS to become more financially independent.

In addition, we continued to support a number of Sudanese and South Sudanese students with scholarships for study at Universities and Theological Colleges across north and east Africa. This was accompanied by consultancy advice for the developing of the Shokai Bible Institute in Sudan and some of the scholarships will enhance the faculty at Shokai.

The trustees maintained their pattern of meeting three times in the year, although all of these meetings were via Zoom. The Standing Committee also met between those meetings. Our magazine was able to continue with its usual publication schedule and this was supplemented by e-bulletins. The sale of stamps also generated important income for the charity although the decision by the Post Office to move to bar-coded stamps may represent a threat to this income stream in the longer term. We ended the year with very healthy finances thanks largely to a very generous legacy.

Risk Management

The Trustees maintain a risk analysis for factors that might adversely affect the Association's work, outlining management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Financial Review

Our funding benefited this year from receiving a particularly large legacy from the estate of Derryan Paul. Discussions are ongoing as to how this legacy can be best used to support work in Sudan and South Sudan. Our normal donated income also rose slightly due to much effort having been put into getting our Gift Aid claims up to date. The increase in tax recovered more than made up for lower income received from trust funds. Donations from subscribers by Standing Order held steady.

Income from sales of mint stamps brought in £4,300 profit, a bit down from last year, reflecting we think the continuing effects of Covid. Profit to us is about 19% of the value of the stamps sold, and we encourage members to buy stamps from our team.

By the end of 2021 we had delivered all of our own planned funding some of which had been previously delayed whilst we agreed with ECSS how it would be used for charitable purposes. As new core grants CASSS gave £18,000 to the Episcopal Church in Sudan (ECS) and £42,000 to the Episcopal Church in South Sudan (ECSS), and continued to give Carlisle Bursary grants. As support for an ECSS student from Yei ended, we have commenced in partnership with CMS to support two ECS students. We also managed funding for ECS from the Archbishop of Canterbury's Anglican Communion Fund and Mary Sumner House, who are pleased to use our expertise.

The value of our investments rose by more than 10% even after having sold £43,000 to fund this year's cash flow. The trustees continue to monitor and understand our investments, this year consulting an external advisor on the content of the whole portfolio and looking at its current ethical positioning.

The financial situation in both Sudan and South Sudan continues to be very difficult: holding these reserves in our accounts has been of benefit to both ECS and ECSS but we are actively looking as to how capital can be invested there in a way that assists them be self-supporting.

Reserves Policy

The Association holds considerable reserves which have been deliberately built up over many years, to which income from legacies is added. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, and its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. The officers and one quarter of the other members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election.

Those who served during the year covered by this Report were:

Mary Brooks	Tim Flatman
Wendy Fry	Joanna Hunt
Elizabeth Newport	Revd Michael Paget-Wilkes
John Poole	Revd Jane Shaw
Revd Joanna Udal	Revd Pauline Walker
Revd Ian Wallace	Revd Andrew Wheeler
Revd Canon Ian Woodward	

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

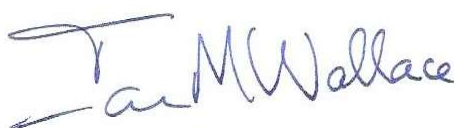
Administrative Information

Correspondence addresses:

Hon Secretary:	76 Warminster Road, Bathampton, Bath BA2 6RU
Hon Treasurer:	23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on 24th March 2022.

Signed by:



CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2021

	Unrestricted funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	2020 £
INCOME AND ENDOWMENTS from:				
<i>Donations and legacies</i>				
- Individuals	17,228	178	17,406	17,580
- Tax refunds	4,642	-	4,642	2,000
- Parishes	265	-	265	15
- Other organisations	3,035	84,311	87,346	27,281
- Legacies	200,250	-	200,250	9,414
Sub total: Donations and legacies	225,420	84,489	309,909	56,290
<i>Trading activity</i>	2			
Mint stamp trading	22,029	-	22,029	30,007
Sale of donated postcards & other items	130	-	130	62
Sub total: Trading activity	22,159	-	22,159	30,069
<i>Investments</i>	3	17,539	748	18,287
<i>Other</i>		2,472	-	2,472
Total income	267,590	85,237	352,827	104,568
EXPENDITURE on:				
<i>Charitable activities:</i>	4			
Support of ECS & ECSS	57,781	87,112	144,893	77,908
Church Association Review & website	6,691	-	6,691	7,872
Visits to or from ECS & ECSS	-	-	-	-
Sub total: Charitable activities	64,472	87,112	151,584	85,780
<i>Raising funds:</i>				
Mint stamp trading	2	17,725	-	17,725
Other		-	-	-
Sub total: Raising funds		17,725	-	17,725
<i>Other:</i>		-	-	105
Total expenditure		82,197	87,112	169,309
Net income/(expenditure)	185,393	(1,875)	183,518	(5,766)
<i>Gains/(losses) on investment assets:</i>	69,349	-	69,349	(4,498)
Net movement in funds	254,742	(1,875)	252,867	(10,264)
Reconciliation of funds				
Total funds b/fwd at 1 January	560,114	59,801	619,915	630,179
Total funds carried forward	814,856	57,926	£872,782	£619,915

The comparative figures for each fund for last year are given in Note 10 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

BALANCE SHEET AT 31 DECEMBER 2021

	Notes	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS			
Investments	9	<u>£638,349</u>	<u>610,571</u>
CURRENT ASSETS			
Cash at Bank		£30,244	42,240
Stock of mint stamps		£1,940	1,298
Debtors	6	<u>£204,681</u>	<u>8,026</u>
Total: Current assets		£236,865	51,564
LIABILITIES			
Creditors: amounts due within one year	7	<u>£2,432</u>	<u>42,220</u>
Net Current assets:		<u>£234,433</u>	<u>9,344</u>
TOTAL NET ASSETS		<u><u>£872,782</u></u>	<u><u>£619,915</u></u>
FUNDS ANALYSIS			
Unrestricted funds	8	814,856	560,114
Restricted funds		57,926	59,801
Total Net Assets:		<u><u>£872,782</u></u>	<u><u>£619,915</u></u>

The notes on the following pages form part of these accounts.

Approved by the Trustees on

24th March 2022

and signed on their behalf by

[Signature] Wallace

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2015), on the basis that CASSS is a public benefit entity within the meaning of FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a Restricted Fund at the year end is carried forward as a balance on that fund.

The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

g Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

h Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2021 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2021</u>	<u>2020</u>
Turnover	22,029	30,007
Cost of sales	(17,725)	(24,449)
Administrative expenses	-	-
Net surplus	<u>4,304</u>	<u>5,558</u>

3. INVESTMENT INCOME

Dividends on managed funds	18,276	17,977
Interest received	10	102
	<u>18,287</u>	<u>18,079</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2021</u>	Total <u>2020</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	57,500	281	57,781	56,143
Sudan Church Review, & CASSS website	6,652	-	39	6,691	7,872
	<u>6,652</u>	<u>57,500</u>	<u>320</u>	<u>64,472</u>	<u>64,015</u>
Restricted Funds					
Grants to ECS & ECSS	-	87,112	-	87,112	21,765
Total Funds	<u>6,652</u>	<u>144,612</u>	<u>320</u>	<u>151,584</u>	<u>85,780</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: Administration expenses £234 (£198). Total: £234 (£198)
(figures in brackets are the comparative figures from the 2020 accounts).

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, due to the widespread Covid-19 virus all meetings were held via the internet.

The Association is run by volunteers and has no paid staff.

	<u>2021</u>	<u>2020</u>
6. DEBTORS	Unrestricted	Unrestricted
Tax recoverable & Dividends due	1,800	6,400
Notified legacy	200,000	-
Trade debtors	2,881	1,626
	<u>204,681</u>	<u>8,026</u>
7. LIABILITIES		
Grants pending	-	42,000
Trade creditors	2,432	220
	<u>2,432</u>	<u>42,220</u>

Notes to the Financial Statements for the period ended 31 December 2021 - continued

8. FUND MOVEMENTS IN THE YEAR

	1st Jan 2021	Income	Expense	Transfers	Gains & losses	31st Dec 2021
Unrestricted funds	560,114	267,590	(82,197)	-	69,349	814,856
Restricted funds						
Carlisle Bursary a	28,448	748	(3,083)	-	-	26,113
ECSS Bishops Discretionary b	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement c	1,438	-	-	-	-	1,438
ABC ECS Anglican Communion Fund d	572	10,000	-	-	-	10,572
Gifts for particular Dioceses & purposes e	27,371	74,489	(84,029)	-	-	17,831
Totals for restricted funds	59,801	85,237	(87,112)	-	-	57,926
Total for all funds	619,915	352,827	(169,309)	-	69,349	872,782

a. The Carlisle Bursary Fund was established during 1999 upon the retirement of the Association's former Chair, Mr Brian Carlisle CBE DSC. The fund has been set up to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training. A small group considers nominations and makes a recommendation to the trustees.

b. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

c. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

d. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

e. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	2021	2020
Market value at 1st January	610,571	613,378
Additions at cost	1,414	1,691
Disposals at book value	(42,985)	-
Revaluation gains/(losses)	69,349	(4,498)
Market value at Balance Sheet date	<u>£638,349</u>	<u>£610,571</u>
Investments at market value comprised:		
BlackRock Charities UK	89,872	81,091
CAF IFSL Equity Growth Fund	77,712	85,621
CBF Fixed Interest Fund	5,141	5,507
CBF Property Fund	-	24,720
CBF Investment Fund	214,398	187,566
COIF Fixed Interest Fund	28,838	30,871
COIF Investment Fund	152,633	133,671
M&G Charifund	69,755	61,524
	<u>£638,349</u>	<u>£610,571</u>
Historical cost as at 31 December	<u>£363,004</u>	<u>£404,274</u>

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2020

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	16,488	1,092	17,580
- Tax refunds	1,750	250	2,000
- Parishes	15	-	15
- Other organisations	6,034	21,248	27,281
- Legacies	9,414	-	9,414
Sub total: Donations and legacies	<u>33,701</u>	<u>22,590</u>	<u>56,290</u>
<i>Trading activity</i>			
Mint stamp trading	30,007	-	30,007
Sale of donated stamps & postcards	62	-	62
Sub total: Trading activity	<u>30,069</u>	<u>-</u>	<u>30,069</u>
<i>Investments</i>	17,220	859	18,079
<i>Other</i>	130	-	130
Total income	<u>81,120</u>	<u>23,449</u>	<u>104,568</u>
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	56,143	21,765	77,908
Sudan Church Review & CASSS website	7,872	-	7,872
Visits to or from ECS & ECSS	-	-	-
Sub total: Charitable activities	<u>64,015</u>	<u>21,765</u>	<u>85,780</u>
<i>Raising funds:</i>			
Mint stamp trading	24,449	-	24,449
<i>Other:</i>	105	-	105
Total expenditure	<u>88,569</u>	<u>21,765</u>	<u>110,334</u>
Net income/(expenditure)	(7,449)	1,683	(5,766)
<i>Gains/(losses) on investment assets:</i>	(4,498)	-	(4,498)
Net movement in funds	<u>(11,947)</u>	<u>1,683</u>	<u>(10,264)</u>
Total funds b/fwd at 1 January	572,061	58,118	630,179
Total funds carried forward	<u>560,114</u>	<u>59,801</u>	<u>619,915</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report on the accounts of the Trust for the year ended 31 December 2021, comprising Statement of Financial Activities, Balance Sheet and Notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Cutler FCA DChA

23 Grasmere Close, Guildford, GU1 2TG

Dated: 11/04/2022

THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

England & Wales - Charity number 1180881

Accounts

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2020

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

The 2019 Annual Report gave an upbeat assessment of the work of CASSS with the Episcopal Churches of Sudan and South Sudan. There had been a very successful visit by some of the Trustees to Juba in November of 2019, restoring relationships which at one time had been a little distanced. When writing that report we had little idea of the challenges that lay just ahead. Within days the world was being thrown into turmoil by the Covid-19 pandemic and its global impact continues to this day. South Sudan quickly became renowned as the nation that had more Vice-Presidents than ventilators and in the scramble of the western powers to equip themselves with protective measures it seemed that many of the poorer nations of Africa were being

forgotten. 2020 quickly became more of a year about survival than about having any significant impact.

However, both CASSS and the Episcopal Churches of Sudan and South Sudan have done more than survive. Thankfully the pandemic does not appear to have had the devastating effect in Sudan and South Sudan that some feared it might, although they are not out of the woods yet and establishing an effective and far-reaching vaccination programme in both countries is going to be a far greater challenge than the challenges faced in the UK. As a charity we have been able to continue to function by holding Trustee meetings and the Annual General Meeting on Zoom. Thankfully our new constitution had been drafted to allow for such a possibility. We have also been able to continue discussions with both Provinces (ECS and ECSS) about their support needs. As a result, the Trustees have made a significant grant towards the refurbishment of the ECSS's Juba Guesthouse. This is an extremely important resource for the Church, not only for welcoming visitors but also as a key income generation project, intended to make the ECSS Provincial Office self-supporting. We have also continued our capacity building support for the Provincial Office of the ECS, although some of that support has had to be delivered remotely.

The political situation in both countries, while remaining fragile, seems to be more stable. The Peace Agreement in South Sudan has largely held and the challenging task of merging the government and rebel armed forces has got underway. Similarly, in Sudan the sometime difficult steps toward democracy and a secular state have held up. Far from being the 'wasted' year that it could have been it is possible to look back and see that things are different in January 2021 to the way they were in January 2020 both at a national level and within both Provinces. Both the ECS and ECSS have a sense of vision and purpose under the wise and capable leadership of Archbishop Ezekiel Kondo (ECS) and Archbishop Justin Badi (ECSS) and we feel privileged to work with them.

On the home front the former Sudan Church Association (SCA) has now been merged into The Church Association of Sudan and South Sudan (CASSS) so has effectively ceased to exist in its former state and all our business is now conducted under the name of CASSS. The Review continues to be published twice a year, supplemented by e-newsletters and refreshed website content.

The Trustees continued with their pattern of three meetings during the year, with a Standing Committee consisting of five trustees meeting in between times whenever needed.

Risk Management

The Trustees have conducted a risk analysis for factors that might adversely affect the Association's work and considered management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Financial Review

Our key income, from donations, held fairly steady this year at £24,300 including over £11,050 given via Standing Orders from 167 people. That compares with £9,950 received in 2019 from 158 people. Others also gave donations, including several charities, in particular the Agros, Dingwall and Kingsmill Trusts, and the Girdlers Company Trust. We also gratefully acknowledge having received a legacy from the estate of Barbara Rogers.

Income from sales of mint stamps, now managed by members of Christ Church, Barnet, brought in £5,560 profit. Profit to us is about 19% of the value of the stamps sold, and we encourage members to buy stamps from the team. Sales of postcards has now effectively ceased with just a small, residual amount received.

Our expenditure on charitable activities was just over £64,000 which is as planned higher than our ordinary income, in line with our reserves policy. Of the grant funding given, £14,000 was given to the Episcopal Church in Sudan (ECS) and £42,000 to the Episcopal Church in South Sudan (ECSS). In addition, because of our particular knowledge and expertise we have continued to manage funding for ECS from the Archbishop of Canterbury's Anglican Communion Fund. We also received project funding from Mary Sumner House and Wycliffe Germany for work in Sudan, and gave a second year's Carlisle Bursary for an ECSS student from Yei.

2020 began with a dramatic fall in the value of our investments, but by close of year they had picked up again, ending with only a small loss. The gains over the last three years have far outweighed the loss. The financial situation in both Sudan and South Sudan continues to be very difficult, and holding the reserves in our accounts has been of benefit to both ECS and ECSS. In early 2021 currency in Sudan was devalued, the value of GB£1 increasing overnight from 75 to 500 Sudanese Pounds.

Reserves Policy

The Association holds considerable reserves which have been deliberately built up over many years, to which income from legacies is added. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, and its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. The officers and one quarter of the other members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election.

Those who served during the year covered by this Report were:

Mary Brooks	Tim Flatman
Wendy Fry	Joanna Hunt
Elizabeth Newport (from 23 September 2020)	
Revd Michael Paget-Wilkes	John Poole
Revd Pauline Walker	Revd Ian Wallace
Revd Andrew Wheeler	Revd Canon Ian Woodward

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

Administrative Information


Correspondence addresses:

Hon Secretary:	76 Warminster Road, Bathampton, Bath BA2 6RU
Hon Treasurer:	23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on

14th June 2021

Signed by:


IAN M WALLACE
CHAIR

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2020

	Unrestricted funds	Restricted Funds	Total Funds	Total Funds 2019
Note	£	£	£	£
INCOME AND ENDOWMENTS from:				
<i>Donations and legacies</i>				
- Individuals	16,488	1,092	17,580	18,099
- Tax refunds	1,750	250	2,000	4,216
- Parishes	15	-	15	1,615
- Other organisations	6,034	21,248	27,281	18,215
- Legacies	9,414	-	9,414	3,086
Sub total: Donations and legacies	33,701	22,590	56,290	45,231
<i>Trading activity</i>				
2				
Mint stamp trading	30,007	-	30,007	24,499
Sale of donated postcards & other items	62	-	62	3,021
Sub total: Trading activity	30,069	-	30,069	27,520
<i>Investments</i>				
3				
	17,220	859	18,079	20,160
<i>Other</i>				
	130	-	130	-
Total income	81,120	23,449	104,568	92,911
EXPENDITURE on:				
<i>Charitable activities:</i>				
4				
Support of ECS & ECSS	56,143	21,765	77,908	100,741
Church Association Review & website	7,872	-	7,872	9,185
Visits to or from ECS & ECSS	-	-	-	2,851
Sub total: Charitable activities	64,015	21,765	85,780	112,777
<i>Raising funds:</i>				
2				
Mint stamp trading	24,449	-	24,449	18,817
Other	-	-	-	-
Sub total: Raising funds	24,449	-	24,449	18,817
<i>Other:</i>				
	105	-	105	-
Total expenditure	88,569	21,765	110,334	131,594
Net income/(expenditure)	(7,449)	1,683	(5,766)	(38,683)
<i>Gains/(losses) on investment assets:</i>	(4,498)	-	(4,498)	82,976
Net movement in funds	(11,947)	1,683	(10,264)	44,293
Reconciliation of funds				
Total funds b/fwd at 1 January	572,061	58,118	630,179	585,886
Total funds carried forward	560,113	£59,801	£619,915	£630,179

The comparative figures for each fund for last year are given in Note 11 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS			
Investments	9	<u>£610,571</u>	<u>613,378</u>
CURRENT ASSETS			
Cash at Bank		£42,240	58,328
Stock of mint stamps		£1,298	4,036
Debtors	6	<u>£8,026</u>	<u>4,437</u>
Total: Current assets		£51,564	66,801
LIABILITIES			
Creditors: amounts due within one year	7	<u>£42,220</u>	<u>50,000</u>
Net Current assets:		£9,344	16,801
TOTAL NET ASSETS		<u><u>£619,915</u></u>	<u><u>£630,179</u></u>
FUNDS ANALYSIS			
	8		
Unrestricted funds			
General fund		560,114	9,260
Reserve fund		<u>0</u>	<u>562,801</u>
Total: Unrestricted funds		560,114	572,061
Restricted funds		59,801	58,118
Total Net Assets:		<u><u>619,915</u></u>	<u><u>£630,179</u></u>

The notes on the following pages form part of these accounts.

Approved by the Trustees on 14th June 2021

and signed on their behalf by T M Wallace

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2015), on the basis that CASSS is a public benefit entity within the meaning of FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a Restricted Fund at the year end is carried forward as a balance on that fund.

The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

g Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

h Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2020 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2020</u>	<u>2019</u>
Turnover	30,007	24,499
Cost of sales	(24,449)	(18,733)
Administrative expenses	-	(84)
Net surplus	<u>5,557</u>	<u>5,682</u>

3. INVESTMENT INCOME

Dividends on managed funds	17,977	19,935
Interest received	102	225
	<u>18,079</u>	<u>20,160</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2020</u>	Total <u>2019</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	55,969	174	56,143	65,650
Sudan Church Review, & CASSS website	7,848	-	24	7,872	9,185
Visits to or from ECS & ECSS	-	-	-	-	2,851
	<u>7,848</u>	<u>55,969</u>	<u>198</u>	<u>64,015</u>	<u>77,686</u>
Restricted Funds					
Grants to ECS & ECSS	-	21,765	-	21,765	35,091
Total Funds	<u>7,848</u>	<u>77,734</u>	<u>198</u>	<u>85,780</u>	<u>112,777</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2019 accounts).

Meeting room hire £0 (£694); travel to meetings £0 (£571); visits to ECS & ECSS £0 (£2,851); administration expenses £198 (£125). Total: £198 (£4,241)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, due to the widespread Covid-19 virus all meetings were held via the internet.

The Association is run by volunteers and has no paid staff.

	<u>2020</u>	<u>2019</u>
6. DEBTORS	Unrestricted	Unrestricted
Tax recoverable & Dividends due	6,400	4,400
Trade debtor	1,626	37
	<u>8,026</u>	<u>4,437</u>
7. LIABILITIES		
Grants pending	42,000	50,000
Trade creditors	220	-
	<u>42,220</u>	<u>50,000</u>

8. FUND MOVEMENTS IN THE YEAR

		1st Jan <u>2020</u>	<u>Income</u>	<u>Expense</u>	<u>Transfers</u>	<u>Gains & losses</u>	31st Dec <u>2020</u>
Unrestricted funds							
General Fund		9,260	71,706	(88,569)	567,716	-	560,114
Reserve Fund	a	562,801	9,414	-	(567,716)	(4,498)	0
Totals for unrestricted funds		572,061	81,120	(88,569)	-	(4,498)	560,114
Restricted funds							
Carlisle Bursary	b	29,209	859	(1,620)	-	-	28,448
ECSS Bishops Discretionary	c	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	d	1,438	-	-	-	-	1,438
ABC ECS Anglican Communion Fund	e	4,195	2,075	(5,698)	-	-	572
Gifts for particular Dioceses & purposes	f	21,304	20,515	(14,448)	-	-	27,371
Totals for restricted funds		58,118	23,449	(21,766)	-	-	59,801
Total for all funds		630,179	104,568	(110,334)	-	(4,498)	619,915

a. The Reserve Fund is an unrestricted fund to which legacies and exceptional donations are credited. These are then invested to provide a long term investment income for the General Fund, giving an income flow to enable the Association to continue its activities into the future. From 31st December it will no longer be listed as a separate fund.

b. The Carlisle Bursary Fund was established during 1999 upon the retirement of the Association's former Chair, Mr Brian Carlisle CBE DSC. The fund has been set up to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training. A small group considers nominations and makes a recommendation to the trustees.

c. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

d. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

e. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

f. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	<u>2020</u>	<u>2019</u>
Market value at 1st January	613,378	528,033
Additions at cost	1,691	2,370
Disposals at book value	-	-
Revaluation gains/(losses)	(4,498)	82,976
Market value at Balance Sheet date	<u>£610,571</u>	<u>£613,378</u>
Investments at market value comprised:		
Black Rock Charishare income units	81,091	87,184
CAF Equity Growth Fund	85,621	89,424
CBF Fixed Interest Fund shares	5,507	5,319
CBF Property Fund	24,720	26,014
CBF Investment Fund income shares	187,566	175,497
COIF Investment Fund income shares	30,871	29,865
COIF Fixed Interest Fund	133,671	125,636
M&G Charifund income units	61,524	74,439
	<u>£610,571</u>	<u>£613,378</u>
Historical cost as at 31 December	<u>£404,274</u>	<u>£404,274</u>

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2019

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	16,999	1,100	18,099
- Tax refunds	4,216	-	4,216
- Parishes	615	1,000	1,615
- Other organisations	3,215	15,000	18,215
- Legacies	3,086	-	3,086
Sub total: Donations and legacies	<u>28,131</u>	<u>17,100</u>	<u>45,231</u>
<i>Trading activity</i>			
Sale of donated stamps & postcards	3,021	-	3,021
Mint stamp trading	24,499	-	24,499
Sub total: Trading activity	<u>27,520</u>	<u>-</u>	<u>27,520</u>
<i>Investments</i>	19,211	949	20,160
			-
<i>Other</i>	-	-	-
Total income	<u>74,862</u>	<u>18,049</u>	<u>92,911</u>
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	65,650	35,091	100,741
Sudan Church Review & CASSS website	9,185	-	9,185
Visits to or from ECS & ECSS	2,851	-	2,851
Sub total: Charitable activities	<u>77,686</u>	<u>35,091</u>	<u>112,777</u>
<i>Raising funds:</i>			
Mint stamp trading	18,817	-	18,817
Total expenditure	<u>96,503</u>	<u>35,091</u>	<u>131,594</u>
Net income/(expenditure)	(21,641)	(17,042)	(38,683)
<i>Gains/(losses) on investment assets:</i>	82,976	-	82,976
Net movement in funds	<u>61,335</u>	<u>(17,042)</u>	<u>44,293</u>
Total funds b/fwd at 1 January	510,726	75,160	585,886
Total funds carried forward	<u>572,061</u>	<u>58,118</u>	<u>630,179</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report on the accounts of the Trust for the year ended 31 December 2020, comprising Statement of Financial Activities, Balance Sheet and Notes.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Cutler FCA DChA

23 Grasmere Close, Guildford, GU1 2TG

Dated:31/03/2021