

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

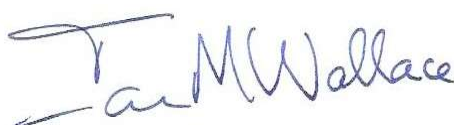
Administrative Information

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:

A handwritten signature in blue ink that reads "Ian M Wallace". The signature is written in a cursive style with a large initial 'I' and 'W'.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2021

		Unrestricted funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	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>					
Mint stamp trading	2	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	18,079
<i>Other</i>					
		2,472	-	2,472	130
Total income		267,590	85,237	352,827	104,568
EXPENDITURE on:					
<i>Charitable activities:</i>					
Support of ECS & ECSS	4	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	24,449
Other		-	-	-	-
Sub total: Raising funds		17,725	-	17,725	24,449
<i>Other:</i>					
		-	-	-	105
Total expenditure		82,197	87,112	169,309	110,334
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	8		
Unrestricted funds		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

 Ian 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>

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	33,701	22,590	56,290
<i>Trading activity</i>			
Mint stamp trading	30,007	-	30,007
Sale of donated stamps & postcards	62	-	62
Sub total: Trading activity	30,069	-	30,069
<i>Investments</i>	17,220	859	18,079
<i>Other</i>	130	-	130
Total income	81,120	23,449	104,568
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	64,015	21,765	85,780
<i>Raising funds:</i>			
Mint stamp trading	24,449	-	24,449
<i>Other:</i>	105	-	105
Total expenditure	88,569	21,765	110,334
Net income/(expenditure)	(7,449)	1,683	(5,766)
<i>Gains/(losses) on investment assets:</i>	(4,498)	-	(4,498)
Net movement in funds	(11,947)	1,683	(10,264)
Total funds b/fwd at 1 January	572,061	58,118	630,179
Total funds carried forward	560,114	59,801	619,915

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