

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

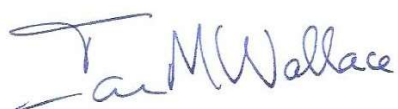
Correspondence addresses:

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	2	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>	3	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	4	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	2	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			
	8		
Unrestricted funds		£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>	Gains & losses	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>

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	225,420	84,489	309,909
<i>Trading activity</i>			
Mint stamp trading	22,029	-	22,029
Sale of donated stamps & postcards	130	-	130
Sub total: Trading activity	22,159	-	22,159
<i>Investments</i>	17,539	748	18,287
<i>Other</i>	2,472	-	2,472
Total income	267,590	85,237	352,827
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	64,472	87,112	151,584
<i>Raising funds:</i>			
Mint stamp trading	17,725	-	17,725
<i>Other:</i>	-	-	-
Total expenditure	82,197	87,112	169,309
Net income/(expenditure)	185,394	(1,875)	183,518
<i>Gains/(losses) on investment assets:</i>	69,349	-	69,349
Net movement in funds	254,742	(1,875)	252,867
Total funds b/fwd at 1 January	560,114	59,801	619,915
Total funds carried forward	814,856	57,926	872,782

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